DOCUMENTS DEPARTMENT

5/S

GOVERNMENT INFORMATION CENTER
SAN FRANCISCO PUBLIC LIBRARY

SAN FRANCISCO
PUBLIC LIBRARY

REFERENCE
BOOK

*Not to be taken from the Library*

SAN FRANCISCO PUBLIC LIBRARY
3 1223 05329 5011

Digitized by the Internet Archive
in 2015

https://archive.org/details/minutescitycount1997sanf

San Francisco Assessment Appeals Board
Journal of Proceedings
(Combined Agendas and Minutes)
January - March
1997

3 1223 05329 5011

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.

DEC 24 1996

SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 2, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been compieted:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,016,295 - APPLICANT OPINION: $1,425,000
Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,114,362 - APPLICANT OPINION: $1,000,000
Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

4 44361 SFPL:ECONO JRS
14 SFPL 01/21/00 62

5) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

6 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

7) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 2, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0211
APPLICANT: FRANK BOIDES
PARCEL ADDRESS: 565 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,194,258 - APPLICANT'S OPINION: $2,100,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1971
APPLICANT: 631 HOWARD/55 HAWTHORNE ST., LTD.
PARCEL ADDRESS: 55 HAWTHORNE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $10,955,645 - APPLICANT'S OPINION: $8,500,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 94-0945
APPLICANT: TUNTEX PROPERTIES INC.
PARCEL ADDRESS: 250 EXECUTIVE PARK #B6
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $9,802,307 - APPLICANT'S OPINION: $5,500,000
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 2, 1997

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 94-0946
APPLICANT: TUNTEX PROPERTIES INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK #4200
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $11,099,896 - APPLICANT'S OPINION: $5,550,000
TAXABLE YEAR: 94/95
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1097
APPLICANT: TUNTEX PROPERTIES, INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $11,322,854 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1098
APPLICANT: TUNTEX PROPERTIES, INC.
PARCEL ADDRESS: 150 EXECUTIVE PARK BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $9,802,307 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96
Public Comment

The agenda for this meeting
is not available.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
DEC 24 1996
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET JANUARY 3, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,016,295 - APPLICANT OPINION $1,425,000
Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,114,362 - APPLICANT OPINION $1,000,000
Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

5) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

6 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

7) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 3, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 93-6611
APPLICANT: EURO PARK AUTO MGMT
PARCEL ADDRESS: TRANS BAY TERMINALS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,095,080 - APPLICANT'S OPINION: $1,257,000
TAXABLE YEAR: 93/94
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 93-6612
APPLICANT: EURO PARK AUTO MGMT
PARCEL ADDRESS: TRANS BAY TERMINALS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,054,000 - APPLICANT'S OPINION: $1,232,400
TAXABLE YEAR: 92/93
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 93-6613
APPLICANT: BRS VENTURE
PARCEL ADDRESS: TRANS BAY TERMINAL
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,120,000 - APPLICANT'S OPINION: $1,872,000
TAXABLE YEAR: 91/92
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 3, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 94-1790
APPLICANT: ROBERT A. MCNEIL
PARCEL ADDRESS: 1001 CALIFORNIA ST. #6
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,519,254 - APPLICANT'S OPINION: $1,700,000
TAXABLE YEAR: 94/95
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 94-3186
APPLICANT: BA PROPERTIES INC.
PARCEL ADDRESS: 1 JONES STREET
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,173,442 - APPLICANT'S OPINION: $340,000
TAXABLE YEAR: 94/95
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-0184
APPLICANT: ELLEN MARQUIS
PARCEL ADDRESS: 243 VALLEJO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,132,391 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1259
APPLICANT: ST. FRANCIS PLACE L.P.
PARCEL ADDRESS: 1 ST. FRANCIS PLACE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $56,106,625 - APPLICANT'S OPINION: $40,000,000
TAXABLE YEAR: 95/96
Public Comment

SF
477
#2
1/3/97

DOCUMENTS DEPT.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, January 3, 1996 1997 at 9:40 a.m.

Present: Linda Trevino, Hayes Miles, and John McGary

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 94-1790 | Robert A. McNeil | Stipulation Approved |
| 94-3186 | BA Properties Inc. | Stipulation Approved |
| 95-0184 | Ellen Marquis | Stipulation Approved |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 93-6611 | Euro Park Auto Mgmt | Postponed |
| 93-6612 | Euro Park Auto Mgmt | Postponed |
| 93-6613 | Euro Park Auto Mgmt | Postponed |
| 95-1259 | St. Francis Palce L.P. | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene Tuesday, January 7, 1996 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 3, 1997 was appoved by Board 1 on January 7, 1997 as submitted**

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
DEC 24 1996
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 6, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 95-1194
APPLICANT: Stephanie Marie Ward
CURRENT ASSESSMENT: $285,000 - APPLICANT OPINION $ 200,000
Board Members: Lee, Chun, and Ramirez-Tom

2) APPLICATION 95-1209
APPLICANT: Estate of S.C. Carraza
CURRENT ASSESSMENT: $695,356 - APPLICANT OPINION $311,248

3) APPLICANTION 95-1218, 95-1219, 95-1220
APPICANT: Sedway Cooke Associates
CURRENT ASSESSMENT: $1,077,607 - APPLLICANT OPINION $21,000

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 6, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 94-3194
   APPLICANT: ADT SECURITY SYSTEMS WEST INC.
   PARCEL ADDRESS: VARIOUS
   TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
   CURRENT ASSESSMENT: $3,533,192 - APPLICANT'S OPINION: $588,600
   TAXABLE YEAR: 92/93
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0191
   APPLICANT: CHI K. WONG
   PARCEL ADDRESS: 145 RUSSIA AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $632,423 - APPLICANT'S OPINION: $580,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-0232
   APPLICANT: ACE MAILING
   PARCEL ADDRESS: 2757 16TH ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $595,204 - APPLICANT'S OPINION: $362,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 6, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0249
APPLICANT: MEN'S ROOM
PARCEL ADDRESS: 3988 18TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $51,500 - APPLICANT'S OPINION: $4,942
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0552
APPLICANT: 595 ARGUELLO APTS.
PARCEL ADDRESS: 595 ARGUELLO BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $750,756 - APPLICANT'S OPINION: $675,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-0920
APPLICANT: WILLIAM LUIPPOLD
PARCEL ADDRESS: 642 PRECITA AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $591,701 - APPLICANT'S OPINION: $350,198
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1501
APPLICANT: WDI MUNDY SAN FRANCISCO INC.
PARCEL ADDRESS: 126 ELLIS ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,159,842 - APPLICANT'S OPINION: $730,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 6, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1502
APPLICANT: KEMPER SECURITIES INC.
PARCEL ADDRESS: 555 CALIFORNIA ST. #2300
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,292,682 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1507
APPLICANT: UNITED AIRLINES INC.
PARCEL ADDRESS: 2351 POWELL ST. #400
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $743,603 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1509
APPLICANT: MICHAEL FAN
PARCEL ADDRESS: 401 LAUREL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $569,799 - APPLICANT'S OPINION: $247,860
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1512
APPLICANT: SHUN L. WONG
PARCEL ADDRESS: 787 11TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $698,285 - APPLICANT'S OPINION: $285,480
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 6, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1516
APPLICANT: ADT SECURITY SYSTEMS INC.
PARCEL ADDRESS: VARIOUS
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,872,035 - APPLICANT'S OPINION: $615,961
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1520
APPLICANT: ERNEST MCNABB
PARCEL ADDRESS: 1535 TARAVAL
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,719,826 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1521
APPLICANT: ERNEST J. MCNABB
PARCEL ADDRESS: 1200 9TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $437,596 - APPLICANT'S OPINION: $200,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1523
APPLICANT: SACRAMENTO ST. MARKEV ASSOCIATES
PARCEL ADDRESS: 3650 SACRAMENTO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,317,775 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 6, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1524
APPLICANT: SACRAMENTO ST. MARKEV ASSOCIATES
PARCEL ADDRESS: 3640 SACRAMENTO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,296,940 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1526
APPLICANT: GATX CAPITAL CORP.
PARCEL ADDRESS: 4 EMBARCADERO CTR. #2200
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $8,515,154 - APPLICANT'S OPINION: $2,200,500
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-1552
APPLICANT: SEDGWICK, DETERT, MORAN & ARNOLD
PARCEL ADDRESS: 1 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $5,077,871 - APPLICANT'S OPINION: $1,500,500
TAXABLE YEAR: 95/96
Public Comment

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, January 6, 1997 at 9:40 a.m.

Present: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for the hearing of December 9, 1996 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 94-3194 | ADT Security Systems West Inc | Postponed |
| 95-0552 | 595 Arguello Apts. | A.V. Lowered (assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0232 | Ace Mailing | Postponed |
| 95-0249 | Men's Room | Denied (withdrawn) |
| 95-0920 | William Luippold | Denied (withdrawn) |
| 95-1501 | Wdi Mundy San Francisco Inc | Denied (withdrawn) |
| 95-1502 | Kemper Securities | Denied (withdrawn) |
| 95-1507 | United Airlines Inc | Postponed |
| 95-1509 | Michael Fan | Denied (no-show) |

RECESS

There being no further business, the Board, at the hour of 10:30 a m , recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:35 p m

Present: Lawrence Lee, Irma Ramirez-Tom, and Libby McQuiston

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1521 | Erest j. McNabb | Postponed |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1512 | Shun L. Wong | Denied (no-show) |
| 95-1516 | ADT Security Systems Inc | Postponed |
| 95-1520 | Ernest McNabb | Denied (withdrawn) |
| 95-1523 | Sacramento St. Markev Associates | Denied (withdrawn) |
| 95-1524 | Sacramento St. Markev Associates | Denied (withdrawn) |
| 95-1526 | GATX Capital Corp. | Postponed |
| 95-1552 | Sedgwick, Detert, Moran, & Arn | Postponed |

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Monday, January 13, 1996 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 6, 1997 was approved by Board 2 on January 13, 1997 as submitted.**

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
DEC 24 1996
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET

**JANUARY 7, 1997**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,016,295 - APPLICANT OPINION: $1,425,000
Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,114,362 - APPLICANT OPINION: $1,000,000
Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

5) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

6 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

7) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 7, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 94-0717
APPLICANT: CHINA OCEAN SHIPPING CO.
PARCEL ADDRESS: PORT OF S. F.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,874,454 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 94-0718
APPLICANT: CHINA OCEAN SHIPPING CO.
PARCEL ADDRESS: PORT OF S.F.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $2,028,969 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 94-0719
APPLICANT: CHINA OCEAN SHIPPING CO.
PARCEL ADDRESS: PORT OF S. F.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,989,186 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 7, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 94-0720
APPLICANT: CHINA OCEAN SHIPPING CO.
PARCEL ADDRESS: PORT OF S. F.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,950,182 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 94-0721
APPLICANT: CHINA OCEAN SHIPPING CO.
PARCEL ADDRESS: PORT OF S. F.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,911,943 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 94-3149
APPLICANT: CALA FOODS INC.
PARCEL ADDRESS: 345 WILLIAMS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,000,000 - APPLICANT'S OPINION: $1,575,000
TAXABLE YEAR: 91/92
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2196
APPLICANT: CALA FOODS, INC. #351
PARCEL ADDRESS: 345 WILLIAMS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,211,122 - APPLICANT'S OPINION: $1,575,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 7, 1997

1:30 P.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0894
APPLICANT: MARGARET A. O'LEARY
PARCEL ADDRESS: 380 CHESTNUT STREET
TOPIC:
CURRENT ASSESSMENT: $938,400 - APPLICANT'S OPINION: $225,000
TAXABLE YEAR: 92/93
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 93-1803
APPLICANT: MARGARET A. O'LEARY
PARCEL ADDRESS: 380 CHESTNUT ST.
TOPIC:
CURRENT ASSESSMENT: $957,168 - APPLICANT'S OPINION: $792,500
TAXABLE YEAR: 93/94
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2103
APPLICANT: MARGARET A. O'LEARY
PARCEL ADDRESS: 380 CHESTNUT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $907,968 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 94/95
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 94-3299
APPLICANT: COLUMBUS LINE WEST COAST AMERICAS SERVICE PACIFIC
PARCEL ADDRESS: PORT ERVICE PACIFIC
TOPIC: PENAL ASSESSMENT: Penal assessment is not jusified.
CURRENT ASSESSMENT: $214,362 - APPLICANT'S OPINION: $0ied.
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 7, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 94-3300
APPLICANT: COLUMBUS LINE WEST COAST AMERICAS SERVICE PACIFIC
PARCEL ADDRESS: PORT ERVICE PACIFIC
TOPIC: PENAL ASSESSMENT: Penal assessment is not jusified.
CURRENT ASSESSMENT: $210,160 - APPLICANT'S OPINION: $0ied.
TAXABLE YEAR: 92/93
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 94-3301
APPLICANT: COLUMBUS LINE WEST COAST AMERICAS SERVICE PACIFIC
PARCEL ADDRESS: PORT ERVICE PACIFIC
TOPIC: PENAL ASSESSMENT: Penal assessment is not jusified.
CURRENT ASSESSMENT: $206,040 - APPLICANT'S OPINION: $0ied.
TAXABLE YEAR: 91/92
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 94-3302
APPLICANT: COLUMBUS LINE WEST COAST AMERICAS SERVICE PACIFIC
PARCEL ADDRESS: PORT ERVICE PACIFIC
TOPIC: PENAL ASSESSMENT: Penal assessment is not jusified.
CURRENT ASSESSMENT: $202,000 - APPLICANT'S OPINION: $0ied.
TAXABLE YEAR: 90/91
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 94-3303
APPLICANT: COLUMBUS LINE WEST COAST AMERICAS SERVICE PACIFIC
PARCEL ADDRESS: PORT ERVICE PACIFIC
TOPIC: PENAL ASSESSMENT: Penal assessment is not jusified.
CURRENT ASSESSMENT: $218,650 - APPLICANT'S OPINION: $0ied.
TAXABLE YEAR: 94/95
Public Comment

F
77
2
1/7/97

DOCUMENTS DEPT
MAR 13 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 7, 1997 at 9:30 a.m.

Present: Linda Trevino, Hayes Miles, and Alec Lambie

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for the hearing of December 20, 1996 and January 3, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 94-0717 | China Ocean Shipping Co. | Denied |
| 94-0718 | China Ocean Shipping Co. | A.V. Lowered (Assessor) |
| 94-0719 | China Ocean Shipping Co. | A.V. Lowered (Assessor) |
| 94-0720 | China Ocean Shipping Co. | Denied |
| 94-0721 | China Ocean Shipping Co. | Denied |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 94-3149 | Cala Foods Inc. | Stipulation Approved |
| 95-2196 | Cala Foods Inc. | Stipulation Approved |

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Linda Trevino, Hayes Miles, and Alec Lambie

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 92-0894 | Margaret A. O'Leary | Continued |
| 93-1803 | Margaret A. O'Leary | Continued |
| 94-2103 | Margaret A. O'Leary | Continued |
| 94-3299 | Columbus Lines West Coast Amer. | A.V. Lowered (Assessor) |
| 94-3300 | Columbus Lines West Coast Amer. | A.V. Lowered (Assessor) |
| 94-3301 | Columbus Lines West Coast Amer. | A.V. Lowered (Assessor) |
| 94-3302 | Columbus Lines West Coast Amer. | Denied |
| 94-3303 | Columbus Lines West Coast Amer. | A.V. Lowered (Assessor) |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Tuesday, January 14, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 7, 1997 was approved by Board 1 on January 14, 1997 as submitted.**

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
DEC 24 1996
SAN FRANCISCO
PUBLIC LIBRARY

8/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 8, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,016,295 - APPLICANT OPINION $1,425,000
Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,114,362 - APPLICANT OPINION $1,000,000
Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

5) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

6 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

7) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 8, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0399
APPLICANT: ONE EMBARCADERO CENTER WEST
PARCEL ADDRESS: 375 BATTERY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $68,162,450 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

The agenda for this meeting
is not available.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
DEC 24 1996
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 9, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,016,295 - APPLICANT OPINION $1,425,000
Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,114,362 - APPLICANT OPINION $1,000,000
Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

5) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

6 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

7) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 9, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0412
   APPLICANT: WESTIN ST. FRANCIS LTD PARTNERSHIP
   PARCEL ADDRESS: 455 POST ST
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $55,000,000 - APPLICANT'S OPINION: $45,000,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0413
   APPLICANT: WESTIN ST. FRANCIS LTD. PARTNERSHIP
   PARCEL ADDRESS: 301 POWELL ST
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $68,127,587 - APPLICANT'S OPINION: $56,000,000
   TAXABLE YEAR: 95/96
   Public Comment

The agenda for this meeting
is not available.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET JANUARY 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0477
APPLICANT: RENAISSANCE HOTEL ASSOCIATES
PARCEL ADDRESS: 55 CYRIL MAGNIN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $110,000,000 - APPLICANT'S OPINION: $90,000,000
TAXABLE YEAR: 95/96
Public Comment

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 8 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0477
APPLICANT: RENAISSANCE HOTEL ASSOCIATES
PARCEL ADDRESS: 55 CYRIL MAGNIN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $110,000,000 - APPLICANT'S OPINION: $90,000,000
TAXABLE YEAR: 95/96
Public Comment

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEP
DEC 24 19
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET JANUARY 10, 1996

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2708
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,016,295 - APPLICANT OPINION $1,425,000
Board Members: Hagopian, Fatooh, and Lambie

3) APPLICATION 95-1842
APPLICANT: California Federal Bank
CURRENT ASSESSMENT $2,114,362 - APPLICANT OPINION $1,000,000
Board Members: Hagopian, Fatooh, and Lambie

4) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

5) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

6 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

7) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0477
APPLICANT: RENAISSANCE HOTEL ASSOCIATES
PARCEL ADDRESS: 55 CYRIL MAGNIN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $110,000,000 - APPLICANT'S OPINION: $90,000,000
TAXABLE YEAR: 95/96
Public Comment

The agenda for this meeting
is not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 13, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 95-1209
APPLICANT: Estate of S.C. Carraza
CURRENT ASSESSMENT: $695,356 - APPLICANT OPINION $318,248

2) APPLICANTION 95-1218, 95-1219, 95-1220
APPICANT: Sedway Cooke Associates
CURRENT ASSESSMENT: $1,077,607 - APPLLICANT OPINION $21,000

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 13, 1997

**Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.**

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1543
APPLICANT: JULES KRAGEN
PARCEL ADDRESS: 330 NEWHALL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,900,000 - APPLICANT'S OPINION: $2,500,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1553
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CENTER #3000
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $10,575,971 - APPLICANT'S OPINION: $3,000,100
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1554
APPLICANT: SWINERTON & WALBERG CO.
PARCEL ADDRESS: 580 CALIFORNIA ST. #1200
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,442,279 - APPLICANT'S OPINION: $737,274
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 13, 1997

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1383
APPLICANT: TONY JEONG
PARCEL ADDRESS: 240 CHATTANOOGA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,721,929 - APPLICANT'S OPINION: $1,957,013
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1398
APPLICANT: DARRYL C. LEUNG
PARCEL ADDRESS: 1324 HAIGHT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $459,144 - APPLICANT'S OPINION: $325,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1429
APPLICANT: SAMUEL NG
PARCEL ADDRESS: 1947 OCEAN AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $325,000 - APPLICANT'S OPINION: $280,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1434
APPLICANT: SAMUEL NG
PARCEL ADDRESS: 801 7TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,556,243 - APPLICANT'S OPINION: $1,280,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 13, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1435
APPLICANT: LING NAM INVESTMENT CO.
PARCEL ADDRESS: 1400 26TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $660,489 - APPLICANT'S OPINION: $560,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1436
APPLICANT: SAMUEL NG
PARCEL ADDRESS: 2411 23RD AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $655,333 - APPLICANT'S OPINION: $560,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1438
APPLICANT: LOP SING TRADING CO. INC.
PARCEL ADDRESS: 1146 SHAFTER AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $547,007 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1439
APPLICANT: RAYMOND LAU
PARCEL ADDRESS: 251 CLEMENT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,105,463 - APPLICANT'S OPINION: $890,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 13, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1567
APPLICANT: SAFEWAY, INC.
PARCEL ADDRESS: 850 LA PLAYA
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $9,299,221 - APPLICANT'S OPINION: $7,000,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1569
APPLICANT: RADNET MANAGEMENT, INC.
PARCEL ADDRESS: 450 SUTTER ST. #835
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $2,632,780 - APPLICANT'S OPINION: $1,280
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1576
APPLICANT: YOLANDA A. AQUINO
PARCEL ADDRESS: 27 ERVINE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $270,772 - APPLICANT'S OPINION: $207,039
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1578
APPLICANT: ALLAN H. CADGENE
PARCEL ADDRESS: 3027 SACRAMENTO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $544,130 - APPLICANT'S OPINION: $495,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, January 13, 1997 at 1:30 p.m.

Present: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The Journal of Proceedings for the hearing of January 6, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1429 | Samuel Ng | A.V. Lowered (Assessor) |
| 95-1435 | Ling Nam Investment Co. | Denied |
| 95-1436 | Sanuel Ng | Denied |
| 95-1438 | Lop Sing Trading Co. Inc. | A. V. Lowered (Assessor) |
| 95-1439 | Ramong Lau | Denied (withdrawn) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1543 | Jules Kragen | Denied (withdrawn) |
| 95-1553 | RCM Capital Management | Postponed |
| 95-1554 | Swinerton and Walberg Co. | Postponed |
| 95-1383 | Tony Jeong | Postponed |
| 95-1398 | Darrly C. Leung | Denied (no-show) |
| 95-1567 | Safeway, Inc. | Postponed |
| 95-1569 | Radnet Management, Inc. | Denied (no-show) |
| 95-1576 | Yolanda A. Aquino | Denied (no-show) |
| 95-1578 | Allan H. Cadgene | Denied (no-show) |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Monday, January 27, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 13, 1997 was approved by Board 1 on January 14, 1997 as submitted.**

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 07
SAN FRANCISCO
PUBLIC

1/14/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET JANUARY 14, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DE
JAN 0 7 '97
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 14, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 94-1446
APPLICANT: PASQUINELLI/HONIG FAMILY TRUST
PARCEL ADDRESS: 1528 FILLMORE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $624,240 - APPLICANT'S OPINION: $350,000
TAXABLE YEAR: 94/95
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1231
APPLICANT: CHEE H. LUI
PARCEL ADDRESS: 1833 FILBERT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $872,655 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1248
APPLICANT: FORTUNE AMERICA INC
PARCEL ADDRESS: 2242 LOMBARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,781,372 - APPLICANT'S OPINION: $1,109,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 14, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1249
APPLICANT: FAIRMONT
PARCEL ADDRESS: 925 POWELL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $468,499 - APPLICANT'S OPINION: $100,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1252
APPLICANT: CHUN-CHI YU
PARCEL ADDRESS: 1029 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,815,552 - APPLICANT'S OPINION: $825,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1253
APPLICANT: LEE MAH PROPERTY INC.
PARCEL ADDRESS: 1090 SANSOME ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,436,416 - APPLICANT'S OPINION: $2,400,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1293
APPLICANT: TAT-MING LAM
PARCEL ADDRESS: 4509 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $461,765 - APPLICANT'S OPINION: $230,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 14, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1294
APPLICANT: TAT-MING LAM
PARCEL ADDRESS: 1727 CAYUGA AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $326,196 - APPLICANT'S OPINION: $330,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2224
APPLICANT: SABINA PELTA REV. TRUST 1988
PARCEL ADDRESS: 2280 PACIFIC AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,808,858 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1266
APPLICANT: VINCENT Y. CHIN
PARCEL ADDRESS: 698 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,536,537 - APPLICANT'S OPINION: $1,149,006
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1267
APPLICANT: VINCENT Y. CHIN
PARCEL ADDRESS: 920 LEAVENWORTH
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,535,548 - APPLICANT'S OPINION: $700,051
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 14, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1268
APPLICANT: VINCENT Y. CHIN
PARCEL ADDRESS: 834 BUSH
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $919,862 - APPLICANT'S OPINION: $551,278
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1269
APPLICANT: VINCENT Y. CHIN
PARCEL ADDRESS: 1011 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,775,202 - APPLICANT'S OPINION: $1,001,826
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1270
APPLICANT: THE POINT
PARCEL ADDRESS: 101 HUNTERS POINT BLDGS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $3,155,710 - APPLICANT'S OPINION: $520,280
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1297
APPLICANT: CALIFORNIA FLOWER MARKET, INC.
PARCEL ADDRESS: 630 BRANNAN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,261,094 - APPLICANT'S OPINION: $610,890
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 14, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1298
APPLICANT: CALIFORNIA FLOWER MARKET, INC.
PARCEL ADDRESS: 530 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,893,903 - APPLICANT'S OPINION: $1,401,841
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1301
APPLICANT: Z.S. LAND SYSTEMS
PARCEL ADDRESS: 435 PACIFIC AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,003,986 - APPLICANT'S OPINION: $690,000
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1905
APPLICANT: ZS LAND SYSTEMS
PARCEL ADDRESS: 435 PACIFIC AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,003,986 - APPLICANT'S OPINION: $690,000
TAXABLE YEAR: 96/97
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-1274
APPLICANT: 1050 SANSOME ASSOCIATES
PARCEL ADDRESS: 1050 SANSOME ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,211,297 - APPLICANT'S OPINION: $2,705,040
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 14, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-0307
APPLICANT: D L. BERGER
PARCEL ADDRESS: 1050 SANSOME ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,258,042 - APPLICANT'S OPINION: $2,554,825
TAXABLE YEAR: 96/97
Public Comment

DOCUMENTS DEPT
FEB 1 4 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 14, 1997 at 9:40 a.m.

Present: Alec Lambie, Linda Trevino, and Hayes Miles

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for the hearing of January 13, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 94-1446 | Pasquinelli/Honig Family Trust | A.V. Lowered (Assessor) |
| 95-1231 | Chee H. Lui | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1248 | Fortune America Inc | Denied (no-show) |
| 95-1249 | Fairmont | Denied (withdrawn) |
| 95-1252 | Chun-Chi Yu | Denied (no-show) |
| 95-1253 | Lee Mah Property Inc | Denied (withdrawn) |
| 95-1293 | Tat Ming Lam | Denied (withdrawn) |
| 95-1294 | Tat-Ming Lam | Denied (withdrawn) |
| 95-2224 | Sabina Pelta Rev. Trust 1988 | Postponed |

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Alec Lambie, Linda Trevino, and Hayes Miles

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1274 | 1050 Sansome Associates | Continued |
| 95-0307 | D.L. Berger | Continued |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1266 | Vincent Y Chin | Denied (no-show) |
| 95-1267 | Vincent Y Chin | Denied (no-show) |
| 95-1268 | Vincent Y Chin | Denied (no-show) |
| 95-1269 | Vincent Y Chin | Denied (no-show) |
| 95-1270 | The Point | Denied (withdrawn) |
| 95-1297 | California Flower Market, Inc | Denied (withdrawn) |
| 95-1298 | California Flower Market, Inc. | Denied (withdrawn) |
| 95-1301 | Z.S. Land Systems | Postponed |
| 95-1905 | Z.S. Land Systems | Postponed |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Wednesday, January 25, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 14, 1997 was approved by Board 1 on January 15, 1997 as submitted.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 0 8 1997
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 15, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
JAN 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 15, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0640
APPLICANT: BANK OF AMERICA R703486
PARCEL ADDRESS: 1455 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $112,753,165 - APPLICANT'S OPINION: $67,995,001
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0642
APPLICANT: BANK OF AMERICA R703130
PARCEL ADDRESS: 1 SOUTH VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $29,612,398 - APPLICANT'S OPINION: $14,995,001
TAXABLE YEAR: 95/96
Public Comment

SF
377
2
1/15/97

DOCUMENTS DEPT
FEB 14 1997
SAN FRANCISCO

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday January 15, 1997 at 9:35 a.m.

Present: Linda Trevino, Alec Lambie, and John McGary

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for the hearing of January 14, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0640 | Bank of America | Denied (no-show) |
| 95-0642 | Bank of America | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 9:50 a.m., recessed to reconvene Thursday, , January 16, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 15, 1997 was approved by Board 1 on January 16, 1997 as submitted.**

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 16, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEP
JAN 0 8 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 16, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1271
APPLICANT: 180 MONTGOMERY ASSOC. LP
PARCEL ADDRESS: 180 MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $31,704,142 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1255
APPLICANT: ZML-60 SPEAR, INC.
PARCEL ADDRESS: 60 SPEAR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $18,112,972 - APPLICANT'S OPINION: $13,700,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1300
APPLICANT: FIRST HEALTHCARE CORPORATION
PARCEL ADDRESS: 1359 PINE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $10,101,772 - APPLICANT'S OPINION: $7,544,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 16, 1997

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1302
APPLICANT: 55 FIFTH STREET CORPORATION
PARCEL ADDRESS: 55 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $10,905,777 - APPLICANT'S OPINION: $8,100,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1303
APPLICANT: ANOLIK, ALEXANDER & BINYAMINA
PARCEL ADDRESS: 701 SUTTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,944,317 - APPLICANT'S OPINION: $1,550,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1363
APPLICANT: WILSON C. KAM
PARCEL ADDRESS: 1135 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $864,303 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1368
APPLICANT: WILLIAM G. MARINELLI
PARCEL ADDRESS: 640 NATOMA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $492,037 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 16, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1397
APPLICANT: ESTATE OF ALMA BERNHEIM
PARCEL ADDRESS: 657 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,769,359 - APPLICANT'S OPINION: $1,700,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1348
APPLICANT: BOYD HOTEL
PARCEL ADDRESS: 41 JONES ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,967,406 - APPLICANT'S OPINION: $775,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1349
APPLICANT: OAKWOOD HOTEL
PARCEL ADDRESS: 40 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,122,801 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

F
97
2
1/16/97

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, January 16, 1997 at 1:45 p.m.

Present: Fiona Ma and John McGary

Quorum present

Chairperson: Fiona Ma, Presiding

The Journal of Proceedings for the hearing of January 15, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1302 | 55 Fifth Street Corporation | Stipulation Approved |
| 95-1363 | Wilson C. Kan | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1271 | 180 Montgomery Assoc. LP | Denied (withdrawn) |
| 95-1255 | ZML-60 Spear, Inc. | Denied (withdrawn) |
| 95-1300 | First Healthcare Corp. | Denied (withdrawn) |
| 95-1303 | Anoik, Alexander, And Binyamina | Denied (withdrawn) |
| 95-1368 | William G. Marinelli | Denied (withdrawn) |
| 95-1397 | Estate of Alma Bernheim | Denied (withdrawn) |
| 95-1348 | Boyd Hotel | Denied (withdrawn) |
| 95-1349 | Oakwook Hotel | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Tuesday, January 21, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 16, 1997 was approved by Board 1, on February 6, 1997 as submitted.**

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
JAN 13 1997
SAN FRANCISCO
PUBLIC LIBRARY

1/17/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 17, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 0 [illegible]
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 17, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0524
APPLICANT: L&L U.S.A.
PARCEL ADDRESS: 123 BATTERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $36,695,124 - APPLICANT'S OPINION: $26,720,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0874
APPLICANT: FILMORE CENTER ASSOC.
PARCEL ADDRESS: 1501 FILLMORE CENTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $8,336,157 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-0875
APPLICANT: FILMORE CENTER ASSOC.
PARCEL ADDRESS: FILLMORE CENTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,063,785 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 17, 1997

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0876
APPLICANT: FILMORE CENTER ASSOC.
PARCEL ADDRESS: 1301 FILLMORE CENTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $18,027,064 - APPLICANT'S OPINION: $10,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0877
APPLICANT: FILMORE CENTER ASSOC.
PARCEL ADDRESS: FILLMORE CENTER
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $26,402,363 - APPLICANT'S OPINION: $13,000,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 0 9 1997
SAN FRANCISCO
PUBLIC LIBRARY

77

1/21/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 21, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 21, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0134
APPLICANT: TRANSPORTATION DISPLAYS INC.
PARCEL ADDRESS: BART ADVERTISING
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,462,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0135
APPLICANT: TRANSPORTATION DISPLAYS INC.
PARCEL ADDRESS: BART ADVERTISING
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,521,064 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-0136
APPLICANT: TRANSPORTATION DISPLAYS INC.
PARCEL ADDRESS: BART ADVERTISING
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,521,064 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 21, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0137
APPLICANT: TRANSPORTATION DISPLAYS INC.
PARCEL ADDRESS: BART ADVERTISING
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,551,486 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0138
APPLICANT: TRANSPORTATION DISPLAYS INC.
PARCEL ADDRESS: MUNI PLATFORM SIGNS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $523,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-0139
APPLICANT: TRANSPORTATION DISPLAYS INC.
PARCEL ADDRESS: MUNI PLATFORM SIGNS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $534,072 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-0140
APPLICANT: TRANSPORTATION DISPLAYS INC.
PARCEL ADDRESS: MUNI PLATFORM SIGNS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $544,754 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 21, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-0427
APPLICANT: TRANSPORTATION DISPLAYS, INC.
PARCEL ADDRESS: MUNI PLATFORM SIGNS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $551,236 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-0428
APPLICANT: TRANSPORTATION DISPLAYS, INC.
PARCEL ADDRESS: BART ADS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $1,462,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-0429
APPLICANT: TRANSPORTATION DISPLAYS, INC.
PARCEL ADDRESS: MUNI PLATFORM SIGNS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $523,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

1:30 P.M.

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1308
APPLICANT: SAROSH D. KUMANA
PARCEL ADDRESS: 851 O'FARRELL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,170,013 - APPLICANT'S OPINION: $850,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 21, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1309
APPLICANT: THE PHAROAH/NOB HILL ASSOCIATES
PARCEL ADDRESS: 930 SUTTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,231,897 - APPLICANT'S OPINION: $1,800,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1310
APPLICANT: SAROSH D. KUMANA
PARCEL ADDRESS: 780 POST ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,053,291 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1311
APPLICANT: SAROSH D. KUMANA
PARCEL ADDRESS: 2129 24TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $275,000 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1312
APPLICANT: SAROSH D. KUMANA
PARCEL ADDRESS: 2127 24TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $285,000 - APPLICANT'S OPINION: $190,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 21, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1313
APPLICANT: SAROSH D. KUMANA
PARCEL ADDRESS: 309 STEINER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $514,368 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1314
APPLICANT: SAROSH D. KUMANA
PARCEL ADDRESS: 1442 GROVE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $494,190 - APPLICANT'S OPINION: $370,000
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-1315
APPLICANT: RICHELIEU HOTEL
PARCEL ADDRESS: 1050 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,602,723 - APPLICANT'S OPINION: $1,850,372
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-1316
APPLICANT: RICHELIEU HOTEL
PARCEL ADDRESS: 1050 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,882,088 - APPLICANT'S OPINION: $1,674,628
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 21, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-1412
APPLICANT: JAMES H. SOONG
PARCEL ADDRESS: 156 HERMANN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $809,535 - APPLICANT'S OPINION: $620,675
TAXABLE YEAR: 95/96
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 95-1416
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $493,474 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 92/93
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 95-1417
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $39,629 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 91/92
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 95-1418
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $770,032 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 21, 1997

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 95-1419
APPLICANT: FREMONT COMPENSATION INS. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $802,699 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 94/95
Public Comment

25) Hearing, discussion, and possible action involving:
APPLICATION 95-1458
APPLICANT: KORET OF CALIFORNIA INC.
PARCEL ADDRESS: 611 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,912,111 - APPLICANT'S OPINION: $2,250,000
TAXABLE YEAR: 95/96
Public Comment

SF
377
2
1/21/97

DOCUMENTS DEPT.
FEB 1 1997
SAN FRANCISCO PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 21, 1997 at 9:35 a.m.

Present: Linda Trevino, Elizabeth McQuiston, and Joanne McEachern

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0134 | Transportation Displays Inc. | Continued (to 1-28-97) |
| 95-0135 | Transportation Displays Inc. | Continued (to 1-28-97) |
| 95-0136 | Transportation Displays Inc. | Continued (to 1-28-97) |
| 95-0137 | Transportation Displays Inc. | Continued (to 1-28-97) |
| 95-0138 | Transportation Displays Inc. | Continued (to 1-28-97) |
| 95-0139 | Transportation Displays Inc. | Continued (to 1-28-97) |
| 95-0140 | Transportation Displays Inc. | Continued (to 1-28-97) |
| 95-0427 | Transportation Displays Inc. | Continued (to 1-28-97) |
| 95-0428 | Transportation Displays Inc. | Continued (to 1-28-97) |
| 95-0429 | Transportation Displays Inc. | Continued (to 1-28-97) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1308 | Sarosh D. Kumana | Postponed |
| 95-1309 | The Pharoah/Nob Hill Associates | Postponed |
| 95-1310 | Sarosh D. Kumana | Postponed |
| 95-1311 | Sarosh D. Kumana | Postponed |
| 95-1312 | Sarosh D. Kumana | Postponed |
| 95-1313 | Sarosh D. Kumana | Postponed |

| No. | Name | Disposition |
|---|---|---|
| 95-1314 | Sarosh D. Kumana | Postponed |
| 95-1315 | Richelieu Hotel | Denied (withdrawn) |
| 95-1316 | Richelieu Hotel | Denied (withdrawn) |
| 95-1412 | James H. Soong | Deneid (withdrawn) |
| 95-1416 | Fremont Compensation Ins. Co. | Postponed |
| 95-1417 | Fremont Compensation Ins. Co. | Postponed |
| 95-1418 | Fremont Compensation Ins. Co. | Postponed |
| 95-1419 | Fremont Compensation Ins. Co. | Postponed |
| 95-1458 | Koret of California Inc. | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 11:55 a.m., recessed to reconvene Wednesday, January 22, 1997 at 1:00 p.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 21, 1997 was approved by Board 1 on January 22, 1997 as submitted.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

NOTICE OF SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
Wednesday, January 22, 1997
1:00 P.M.
875 Stevenson Street - Room 430

DOCUMENTS DEPT
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

SPECIAL SESSION CALLED BY THE ASSESSMENT APPEALS BOARD

1. CALL TO ORDER
2. CLOSED SESSION

   a. Public Comment
   b. CONFERENCE WITH LEGAL COUNSEL (pursuant to Gov. Code Section 54956.9(a) to consider strategy for defense.

   Existing litigation: L & B 333 BUSH JOINT VENTURE v. CITY AND COUNTY OF SAN FRANCISCO

3. OPEN SESSION

   a. Report any action taken in closed session and have a discussion and possible motion whether to disclose any portion of the discussion from the closed session.

   b. Public comment.

   c. Possible vote.

4. Adjournment

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

77
1
22/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET

## JANUARY 22, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed.

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 22, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1318
   APPLICANT: MACY'S WEST, INC.
   PARCEL ADDRESS: 121 STOCKTON ST.
   TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
   CURRENT ASSESSMENT: $28,160,275 - APPLICANT'S OPINION: $7,065,469
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1319
   APPLICANT: MACY'S WEST, INC.
   PARCEL ADDRESS: 200 PAUL AVE.
   TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
   CURRENT ASSESSMENT: $4,341,908 - APPLICANT'S OPINION: $0
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1320
   APPLICANT: MACY'S WEST, INC.
   PARCEL ADDRESS: 120 O'FARRELL ST.
   TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
   CURRENT ASSESSMENT: $2,796,115 - APPLICANT'S OPINION: $1,038,878
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 22, 1997

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1237
APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.
PARCEL ADDRESS: 101 2ND ST. NC.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,400,000 - APPLICANT'S OPINION: $1,050,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1238
APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.
PARCEL ADDRESS: 575 MISSION ST. NC.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,500,000 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1239
APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.
PARCEL ADDRESS: 101 2ND ST. NC.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,000,000 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1240
APPLICANT: MARKBOROUGH CALIFORNIA PROPERTIES INC.
PARCEL ADDRESS: 101 2ND ST. NC.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,300,000 - APPLICANT'S OPINION: $1,330,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 22, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1462
APPLICANT: THE BANK OF CALIFORNIA
PARCEL ADDRESS: 430 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $40,853,246 - APPLICANT'S OPINION: $19,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
FEB 14 1997
SAN FRANCISCO
PUBLIC LIBRARY

F
77
2
22/97

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 22, 1997 at 1:00 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for the hearing of January 21, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1237 | Markborough California Property | Continued (to 1-23-97) |
| 95-1138 | Markborough California Property | Continued (to 1-23-97) |
| 95-1239 | Markborough California Property | Continued (to 1-23-97) |
| 95-1240 | Markborough California Property | Continued (to 1-23-97) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1462 | The Bank of California | Denied (withdrawn) |
| 95-1318 | Macy's West, Inc. | Postponed |
| 95-1319 | Macy's West, Inc. | Postponed |
| 95-1320 | Macy's West, Inc. | Postponed |

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Thursday , January 23, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 22, 1997 was approved by Board 1 on January 24, 1997 as submitted.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.

JAN 22 1997

SAN FRANCISCO
PUBLIC LIBRARY

f
77
1
23/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET

JANUARY 23, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed.

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 23, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1471
APPLICANT: GENERAL ATLANTIC
PARCEL ADDRESS: 785 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $8,160,000 - APPLICANT'S OPINION: $6,600,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1475
APPLICANT: WALTER R. LEMBI
PARCEL ADDRESS: 250 MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,176,000 - APPLICANT'S OPINION: $3,612,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1476
APPLICANT: WALTER R. LEMBI
PARCEL ADDRESS: 250 MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $7,462,000 - APPLICANT'S OPINION: $5,194,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 23, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1477
APPLICANT: 250 MONTGOMERY PARTNERS
PARCEL ADDRESS: 250 MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $7,462,000 - APPLICANT'S OPINION: $5,194,000
TAXABLE YEAR: 95/96
Public Comment

11:00 A.M.

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1440
APPLICANT: ABC PROPERTIES
PARCEL ADDRESS: 1122 GRANT AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,900,000 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1464
APPLICANT: FRANKLIN COOK
PARCEL ADDRESS: 336 CASTRO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $598,202 - APPLICANT'S OPINION: $354,568
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1608
APPLICANT: SHOWKIK JADALLAH
PARCEL ADDRESS: 3999 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,856,568 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 23, 1997

11:00 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1707
APPLICANT: HOI L. PHUA
PARCEL ADDRESS: 347 EDDY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,569,514 - APPLICANT'S OPINION: $902,286
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2119
APPLICANT: EUGENE Y. CHOI
PARCEL ADDRESS: 660 SACRAMENTO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,080,693 - APPLICANT'S OPINION: $1,787,500
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1308
APPLICANT: WUN S. LIN
PARCEL ADDRESS: 1550 NORIEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $843,891 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1336
APPLICANT: PHOEBE COWLES
PARCEL ADDRESS: 2006 WASHINGTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $10,317,099 - APPLICANT'S OPINION: $2,250,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 23, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1489
APPLICANT: GERALD BUHRZ
PARCEL ADDRESS: 763 BRANNAN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $884,371 - APPLICANT'S OPINION: $524,362
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1492
APPLICANT: PRANA ASSOCIATES FOURTEEN
PARCEL ADDRESS: 360 HYDE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,821,030 - APPLICANT'S OPINION: $1,076,814
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1493
APPLICANT: DOMINIC YAM
PARCEL ADDRESS: 2352 LOMBARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $745,449 - APPLICANT'S OPINION: $340,033
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1495
APPLICANT: DAHYABHAI R. PATEL
PARCEL ADDRESS: 2850 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,182,718 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 23, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1496
APPLICANT: ALIOTO FISH CO. LTD.
PARCEL ADDRESS: 2?202 JEFFERSON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,957,282 - APPLICANT'S OPINION: $1,120,000
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1497
APPLICANT: ALIOTO FISH CO. LTD.
PARCEL ADDRESS: 8 FISHERMANS WHARF
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,300,739 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-1498
APPLICANT: ALIOTO FISH CO. LTD.
PARCEL ADDRESS: SWL 301
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,222,460 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-1499
APPLICANT: ALIOTO FISH CO.
PARCEL ADDRESS: 302 SWL
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $291,227 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 23, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-1508
APPLICANT: LOUIS Y. SUNG
PARCEL ADDRESS: 815 O'FARRELL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,805,165 - APPLICANT'S OPINION: $1,083,710
TAXABLE YEAR: 95/96
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 95-1511
APPLICANT: LILLIE T. JUE
PARCEL ADDRESS: 901 FELL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $831,110 - APPLICANT'S OPINION: $673,131
TAXABLE YEAR: 95/96
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 95-1513
APPLICANT: MAN W. WONG
PARCEL ADDRESS: 188 KING ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,292,444 - APPLICANT'S OPINION: $559,319
TAXABLE YEAR: 95/96
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 95-1514
APPLICANT: CHIN H. SU
PARCEL ADDRESS: 311 GRANT AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,346,253 - APPLICANT'S OPINION: $1,010,530
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
FEB 14 1997
SAN FRANCISCO
PUBLIC LIBRARY

3F
977
2
2/3/97

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, January 23, 1997 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1471 | General Atlantic | Stipulation Approved |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1475 | Walter R. Lembi | Postponed |
| 95-1476 | Walter R. Lembi | Postponed |
| 95-1477 | 250 Montgomery Partners | Postponed |
| 95-1440 | ABC Properties | Postponed |
| 95-1464 | Franklin Cook | Postponed |
| 95-1608 | Showkik Jadallah | Stipulation Approved |
| 95-1707 | Hoi L. Phua | Stipulation Approved |
| 95-2119 | Eugene Y. Choi | Stipulation Approved |
| 96-1308 | Wun S. Lin | Postponed |

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1508 | Louis Sung | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1336 | Phoebe Cowles | Postponed |
| 95-1489 | Gerald Buhrz | Postponed |
| 95-1492 | Prana Associates Fourteen | Postponed |
| 95-1493 | Dominic Yam | Denied (withdrawn) |
| 95-1495 | Kahyabhai R. Patel | Denied (withdrawn) |
| 95-1496 | Alioto Fish Co. | Postponed |
| 95-1497 | Alioto Fish Co. | Denied (withdrawn) |
| 95-1498 | Alioto Fish Co. | Denied (withdrawn) |
| 95-1499 | Alioto Fish Co. | Denied (withdrawn) |
| 95-1511 | Lillie T. Jue | Denied (no-show) |
| 95-1513 | Man W. Wong | Denied (no-show) |
| 95-1514 | Chin H. Su | Denied (no-show) |

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Friday, January 24, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 23, 1997 was approved by Board 1 on January 24, 1997 as submitted.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.

JAN 22 1997

SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET JANUARY 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed.

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENTS209,921,450-APPLICANT OPINION: $162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION: $[illegible]
Board Members: Brady, McGarry, Fatooh, and Trevino

4) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.

JAN 22 1997

SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0076
APPLICANT: RICHARD PIKE
PARCEL ADDRESS: 3057 17TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $631,693 - APPLICANT'S OPINION: $535,700
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1518
APPLICANT: GEORGIOU
PARCEL ADDRESS: 572 7TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $789,313 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1536
APPLICANT: CLTC EXCHANGE CO.
PARCEL ADDRESS: 447 PINE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,040,372 - APPLICANT'S OPINION: $850,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 24, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1548
APPLICANT: BLAIR WALKER STRATFORD FAMILY TRUST
PARCEL ADDRESS: 3727 BUCHANAN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,174,720 - APPLICANT'S OPINION: $3,025,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1588
APPLICANT: CHUCK K. LAM
PARCEL ADDRESS: 518 BRYANT ST.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $500,283 - APPLICANT'S OPINION: $371,593
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1591
APPLICANT: GOLDMAN HOLDINGS INC.
PARCEL ADDRESS: 644 BROADWAY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $7,495,687 - APPLICANT'S OPINION: $3,500,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1593
APPLICANT: CHIN Y. CHEN
PARCEL ADDRESS: 401 WALLER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $417,090 - APPLICANT'S OPINION: $318,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 24, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1594
APPLICANT: CHIN Y. CHEN
PARCEL ADDRESS: 3620 17TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $558,629 - APPLICANT'S OPINION: $420,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1549
APPLICANT: LAVACA PORTFOLIO IV, L.L.C.
PARCEL ADDRESS: 965 SUTTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $6,000,000 - APPLICANT'S OPINION: $5,500,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1550
APPLICANT: LAVACA PORTFOLIO IV, L.L.C.
PARCEL ADDRESS: 840 POST ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $9,081,916 - APPLICANT'S OPINION: $8,500,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1575
APPLICANT: HERBERT D. GEMPLE
PARCEL ADDRESS: 79 MCALLISTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $679,867 - APPLICANT'S OPINION: $350,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 24, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1577
APPLICANT: BEDFORD HOTEL, KIMCO HOTELS
PARCEL ADDRESS: 761 POST ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $8,950,842 - APPLICANT'S OPINION: $6,000,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1579
APPLICANT: MARGO A. GOLDMAN
PARCEL ADDRESS: 2936 WEBSTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $607,530 - APPLICANT'S OPINION: $519,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1585
APPLICANT: PATRICK LEUNG
PARCEL ADDRESS: 1141 STOCKTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,424,462 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1587
APPLICANT: GEORGIOU
PARCEL ADDRESS: 808 BRANNAN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,520,000 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, January 24, 1997 at 9:40 a.m.

Present: Peter Fatooh, Linda Trevino, & Joanne McEachern

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for January 22 and 23, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1518 | Georgiou | Postponed (to p.m.) |
| *95-1536 | CLTC Exchange Co. | A.V. Lowered (Assessor) |
| 95-1588 | Chuck K. Lam | A.V. Lowered (Assessor) |

*Peter Fatooh recused himself.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0076 | Richard Pike | Denied (no-show) |
| 95-1548 | Blair Walker Stratford Family | Denied (withdrawn) |
| 95-1591 | Goldman Holdings Inc. | Denied (no-show) |
| 95-1593 | Chin Y. Chen | Postponed |
| 95-1594 | Chin Y. Chen | Postponed |

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Joanne McEachern and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1577 | Bedford Hotel, Kimco Hotel | Submitted |
| 95-1587 | Georgiou | A.V. Lowered (AssessorO) |
| 95-1518 | Georgiou | Submitted |
| 95-1575 | Herbert D. Gemple | Denied (withdrawn) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1549 | Lavaca Portfolio | Denied (no-show) |
| 95-1550 | Lavaca Portfolio | Denied (no-show) |
| 95-1579 | Margo A. Goldman | Denied (no-show) |
| 95-1585 | Patrick Leung | Postponed |

RECESS

There being no further business, the Board, at the hour of 4:45 p.m., recessed to reconvene Tuesday, January 28, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 24, 1997 was approved by Board 1 on January 29, 1997 as submitted.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.

JAN 22 1997

SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 27, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

### *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 95-1209
APPLICANT: Estate of S C. Carraza
CURRENT ASSESSMENT: $695,356 - APPLICANT OPINION: $518,258

2) APPLICANTION 95-1218, 95-1219, 95-1220
APPICANT: Sedway Cooke Associates
CURRENT ASSESSMENT: $1,077,607 - APPLLICANT OPINION: $21,000

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 27, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0367
APPLICANT: LINK & CO.
PARCEL ADDRESS: 70 OTIS ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $606,900 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1272
APPLICANT: MATSON TERMINALS INC.
PARCEL ADDRESS: 333 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $25,940 - APPLICANT'S OPINION: $12,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1273
APPLICANT: MATSON NAVIGATION CO. INC.
PARCEL ADDRESS: 550 20TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $886,842 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 27, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1275
APPLICANT: MATSON INTERMODEL SYSTEM INC.
PARCEL ADDRESS: 333 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $188,669 - APPLICANT'S OPINION: $90,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1276
APPLICANT: MATSON NAVIGATION CO. INC.
PARCEL ADDRESS: 333 MARKET ST. #300
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,638,749 - APPLICANT'S OPINION: $3,200,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1358
APPLICANT: BREWERS GUILD
PARCEL ADDRESS: 2198 FILBERT
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $356,857 - APPLICANT'S OPINION: $320,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1447
APPLICANT: NATIONAL AMERICAN BANCORP
PARCEL ADDRESS: 1248 NORIEGA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $864,566 - APPLICANT'S OPINION: $692,815
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 27, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1450
APPLICANT: NATIONAL AMERICAN BANCORP
PARCEL ADDRESS: 1244 NORIEGA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $449,094 - APPLICANT'S OPINION: $345,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1464
APPLICANT: FRANKLIN COOK
PARCEL ADDRESS: 336 CASTRO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $598,202 - APPLICANT'S OPINION: $354,568
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1468
APPLICANT: JOHN THOMAS
PARCEL ADDRESS: 1550 HAYES ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $698,026 - APPLICANT'S OPINION: $413,871
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1480
APPLICANT: HONG KONG SEAFOOD RESTAURANT
PARCEL ADDRESS: 2588 NORIEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,409 - APPLICANT'S OPINION: $65,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1482
APPLICANT: OYOUNG KONG
PARCEL ADDRESS: 321 POTRERO AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $518,365 - APPLICANT'S OPINION: $307,193
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1483
APPLICANT: SAM HASKINS
PARCEL ADDRESS: 1718 BRYANT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $460,867 - APPLICANT'S OPINION: $273,259
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1486
APPLICANT: TADANORI CHIYO
PARCEL ADDRESS: 2290 3RD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $496,362 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1488
APPLICANT: JOHN DOLIGHAN
PARCEL ADDRESS: 9 GRACE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $498,295 - APPLICANT'S OPINION: $295,450
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 27, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1490
APPLICANT: CARLOS BAZAN
PARCEL ADDRESS: 3221 20TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $581,196 - APPLICANT'S OPINION: $344,604
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1491
APPLICANT: SHIRLEY CERVANTES
PARCEL ADDRESS: 4320 JUDAH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $522,346 - APPLICANT'S OPINION: $308,999
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-1574
APPLICANT: ANTHONY INZERILLO
PARCEL ADDRESS: 2451 HARRISON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $642,423 - APPLICANT'S OPINION: $380,906
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-1596
APPLICANT: ARTHUR J. COLLINGSWORTH
PARCEL ADDRESS: 3010 CLAY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $943,565 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-1604
APPLICANT: KEKER & VAN NEST
PARCEL ADDRESS: 710 SANSOME ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not jusified.
CURRENT ASSESSMENT: $1,264,238 - APPLICANT'S OPINION: $0d.
TAXABLE YEAR: 95/96
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 95-1608
APPLICANT: SHOWKIK JADALLAH
PARCEL ADDRESS: 3999 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,856,568 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 95/96
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 95-1622
APPLICANT: ABBEY MEDICAL INC. #147
PARCEL ADDRESS: 390 9TH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $666,173 - APPLICANT'S OPINION: $390,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
APR 1 1 1997
SAN FRANCISCO
PUBLIC LIBRARY

7

7/97

2

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, January 27, 1997 at 9:45 a.m.

Present: Lawrence Lee, Hayes D. Miles and Elizabeth McQuiston

Quorum present.

Chairperson Lawrence Lee presiding

The Journal of Proceedings for the hearing of January 13, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-367 | Link & Co. | A.V. Lowered (Assessor) |
| 95-1358 | Brewers Guild | Postponed |
| 95-1464 | Franklin Cook | Stip Approved |
| 95-1468 | John Thomas | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1272 | Matson Terminals | Denied (No Show) |
| 95-1273 | Matson Navigation Co. | Denied (No Show) |
| 95-1275 | Matson Intermodel System | Denied (No Show) |
| 95-1276 | Matson Navigation Co. | Denied (No Show) |
| 95-1447 | National American Bancorp | Denied (Withdrawn) |
| 95-1450 | National American Bancorp | Denied (No Show) |

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Hayes D. Miles and Elizabeth McQuiston

Quorum present.

Chairperson Lawrence Lee presiding.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1480 | Hong Kong Seafood Restaurant | A.V. Lowered (Assessor) |
| 95-1482 | Oyoung Kong | A.V. Lowered (Assessor) |
| 95-1604 | Keker & Van Nest | Penalty Abated |
| 95-1608 | Showkik Jadallah | Stip Approved |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1483 | Sam Haskins | Denied (No Show) |
| 95-1486 | Tadanori Chiyo | Denied (No Show) |
| 95-1488 | John Dolighan | Denied (Withdrawn) |
| 95-1490 | Carlos Bazan | Denied (Withdrawn) |
| 95-1491 | Shirley Cervantes | Denied (Withdrawn) |
| 95-1574 | Anthony Inzerillo | Denied (Withdrawn) |
| 95-1596 | Arthur J. Collingsworth | Denied (Withdrawn) |
| 95-1622 | Abbey Medical Inc. | Postponed |

The following stipulation agreement between the Assessor of the City and County of San Francisco and the Applicant was approved by the Board:

| No. | Name |
|---|---|
| 95-1464 | Franklin Cook |

## RECESS

The Board, at the hour of 2:30 p.m., recessed to reconvene on Monday, February 3, 1997 at 9:30 a.m.

John L. Taylor
Clerk



e Journal of Proceedings for January 27, 1997 was approved by Board 2 as submitted
i February 3, 1997.
0009k

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

SF
A77
#1
1/28/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 DELIBERATIONS
ROOM 430, 875 STEVENSON STREET
Tuesday, January 28, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:00 A.M.

The following cases which were taken under submission on a previous date will be deliberated in closed session:

Applications No: 95-428, 95-134 and 95-135
Applicant: Transportation Displays Inc.
Current Assessment: $4,445,064 - Applicant's Opinion: -0-

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
#1
1/28/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET JANUARY 28, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## 9:30 A.M. (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed.

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION: $162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION: $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION: $15,055,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT Silcor Inc
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 28, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 94-3046
   APPLICANT: MARRIOTT INTERNATIONAL INC.
   PARCEL ADDRESS: 777 MARKET ST.
   TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
   CURRENT ASSESSMENT: $21,501,890 - APPLICANT'S OPINION: $19,217,576
   TAXABLE YEAR: 94/95
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 96-0280
   APPLICANT: HOST MARRIOTT CORP.
   PARCEL ADDRESS: 777 MARKET ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $20,005,849 - APPLICANT'S OPINION: $6,000,000
   TAXABLE YEAR: 96/97
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 96-0281
   APPLICANT: HOST MARRIOTT CORP.
   PARCEL ADDRESS: 777 MARKET ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $815,280 - APPLICANT'S OPINION: $0
   TAXABLE YEAR: 94/95
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 28, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0282
APPLICANT: HOST MARRIOTT CORP.
PARCEL ADDRESS: 777 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,219,550 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

F
77
2
1/28/97

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 28, 1997, at 9:00 a.m.

Present: Linda Trevino, Joanne McEachern, and Libby McQuiston
Also Present: Sandra K. Schaefer, Dep. City Attorney

Quorum present

Chairperson: Linda Trevino, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0134 | Transportation Display | Submitted |
| 95-0135 | Transportation Display | Submitted |
| 95-0136 | Transportation Display | Submitted |
| 95-0137 | Transportation Display | Submitted |
| 95-0138 | Transportation Display | Submitted |
| 95-0139 | Transportation Display | Submitted |
| 95-0140 | Transportation Display | Submitted |
| 95-0427 | Muni Platform Signs | Submitted |
| 95-0428 | Muni Platform Signs | Submitted |
| 95-0429 | Muni Platform Signs | Submitted |

There being no further business, the Board, at the hour of 9:40 a.m., recessed to reconvene at 9:45 a.m.

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 28, 1997 at 9:45 a.m.

Present: Peter Fatooh, Alec Lambie, and John McGary

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 94-3046 | Mariott International Inc. | Continued to PM |
| 96-0280 | Host Mariott Corp. | Continued to PM |
| 96-0281 | Host Mariott Corp. | Continued to PM |
| 96-0282 | Host Mariott Corp. | Continued to PM |

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 94-3046 | Mariott International Inc. | Continued (to 3-4-97) |
| 96-0280 | Host Mariott Corp. | Continued (to 3-4-97) |
| 96-0281 | Host Mariott Corp. | Continued (to 3-4-97) |
| 96-0282 | Host Mariott Corp. | Continued (to 3-4-97) |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Friday, January 29, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 28, 1997 was approved by Board 1 on Jauary 30, 1997 as submitted.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 29, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1528
APPLICANT: FORTY-FIVE FREMONT ASSOCIATES
PARCEL ADDRESS: 45 FREMONT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $130,000,000 - APPLICANT'S OPINION: $85,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
JAN 22 1997
S. F. PUBLIC LIBRARY

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 29, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

### *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed.

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENTS209,921,450-APPLICANT OPINION $1as2,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $551,000
Board Members: Brady, McGarry, Fatooh, and Trevino

4) APPLICATION 94-1019
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 29, 1997 at 9:15 a.m.

Present: Peter J. Fatooh and Mark A. Hagopian
Also Present: Sandra K. Schaefer, Dep. City Attorney

Absent: Robert C. Reese

Quorum present

Chairperson Peter J. Fatooh presiding

The following application having been under submission, the Board took certain action as specified under this date on the original application:

| No. | Name | Disposition |
|---|---|---|
| 94-1755 | TOKYU Corporation | A.V. Lowered (Assessor) |

There being no further business, the Board, at the hour of 9:30 a.m., recessed to reconvene at 9:40 a.m.

In meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 29, 1997 at 9:40 a.m.

Present: Alec Lambie, Hayes D. Miles and Ermelinda Trevino

Quorum present

Chairperson Alec Lambie presiding

The Journal of Proceedings for the hearing of January 24, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1528 | Forty-Five Fremont Assoc. | Stip Approved |

**RECESS**

The Board, at the hour of 11:15 a.m., recessed to reconvene on Thursday, January 30, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for January 29, 1997 was approved by Board 1 on January 30, 1997 as submitted.

0009k

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

**MENDED**

2 4 1996

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 30, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

DOCUMENTS DEPT
JAN 28 1997
SAN FRANCISCO
PUBLIC LIBRARY

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0201
APPLICANT: JOHN L. ARTAL
PARCEL ADDRESS: 1207 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $698,444 - APPLICANT'S OPINION: $492,095
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0354
APPLICANT: LEE'S INVESTMENT CO.
PARCEL ADDRESS: 350 BEACH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,129,240 - APPLICANT'S OPINION: $2,200,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1703
APPLICANT: XI P. WU
PARCEL ADDRESS: 1103 ALABAMA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $236,860 - APPLICANT'S OPINION: $189,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 30, 1997

11:00 A.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0082
APPLICANT: TAI F. HO
PARCEL ADDRESS: 1201 VICENTE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $782,082 - APPLICANT'S OPINION: $580,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-2113
APPLICANT: THE CHONG FAMILY
PARCEL ADDRESS: 528 LARKIN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,428,392 - APPLICANT'S OPINION: $2,256,646
TAXABLE YEAR: 94/95
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 96-2114
APPLICANT: THE CHONG FAMILY
PARCEL ADDRESS: 556 LARKIN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $902,936 - APPLICANT'S OPINION: $842,009
TAXABLE YEAR: 94/95
Public Comment

1:30 P.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1634
APPLICANT: GREYHOUND BUS LINES
PARCEL ADDRESS: 155 FREMONT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,666,030 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 30, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1635
APPLICANT: GLI REALTY CO.
PARCEL ADDRESS: 450 IRWIN
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $11,729,999 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1707
APPLICANT: HOI L. PHUA
PARCEL ADDRESS: 347 EDDY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,569,514 - APPLICANT'S OPINION: $902,286
TAXABLE YEAR: 95/96
Public Comment

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT

JAN 22 1997

SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## JANUARY 30, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

### *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed.

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT $209,921,450-APPLICANT OPINION: $162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,198,982 - APPLICANT OPINION: $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,466,815-APPLICANT OPINION: $15,955,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 30, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0201
APPLICANT: JOHN L. ARTAL
PARCEL ADDRESS: 1207 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $698,444 - APPLICANT'S OPINION: $492,095
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0354
APPLICANT: LEE'S INVESTMENT CO.
PARCEL ADDRESS: 350 BEACH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,129,240 - APPLICANT'S OPINION: $2,200,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1703
APPLICANT: XI P. WU
PARCEL ADDRESS: 1103 ALABAMA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $236,860 - APPLICANT'S OPINION: $189,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
JANUARY 30, 1997

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1634
APPLICANT: GREYHOUND BUS LINES
PARCEL ADDRESS: 155 FREMONT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,666,030 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1635
APPLICANT: GLI REALTY CO.
PARCEL ADDRESS: 450 IRWIN
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $11,729,999 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1707
APPLICANT: HOI L. PHUA
PARCEL ADDRESS: 347 EDDY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,569,514 - APPLICANT'S OPINION: $902,286
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 1 8 1997

F
97
2
30/97

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, January 30, 1997 at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, and Joanne McEachern

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for January 28 & 29, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1703 | Xi P. Wu | Postponed |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0354 | Lee's Investment Co. | Denied (withdrawn) |
| 95-0082 | Tai F. Ho | Stipulation Approved |
| 95-2113 | The Chong Family | Stipulation Approved |
| 95-2114 | The Chong Family | Stipulation Approved |

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Joanne McEachern

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1634 | Greyhound Bus Lines | Postponed |
| 95-1635 | GLI Realty Co. | Postponed |
| 95-1707 | Hoi L. Phua | Stipulation Approved |

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Tuesday, February 4, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for January 30, 1997 was approved by Board 1 on February 4, 1997 as submitted.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.

JAN 22 1997

SAN FRANCISCO
PUBLIC LIBRARY

31/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING, ROOM 430, 875 STEVENSON STREET JANUARY 31, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed.

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $[illegible]
Board Members: Brady, McGary, Fatooh, and Trevino

4) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION $[illegible]
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION $1,500,000
Board Members: Lambie, Fatooh, and Trevino

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 22 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
JANUARY 31, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1551
APPLICANT: FEDERAL RESERVE BANK
PARCEL ADDRESS: 101 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $139,192,449 - APPLICANT'S OPINION: $55,000,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
JAN 31 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
#1
2/3/97

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING**
**ROOM 400A, 875 STEVENSON STREET**
**FEBRUARY 3, 1997**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***1:30 P.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

AMENDED
JAN 27 1996

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

6) APPLICATION 95-1518
APPLICANT: Georgiou
CURRENT ASSESSMENT $789,313 - APPLICANT OPINION:$600,000
Board Members: McEachern, Fatooh, and Trevino

7) APPLICATION 95-1577
APPLICANT: Bedford Hotel
CURRENT ASSESSMENT $7,802,506 - APPLICANT OPINION:$7,700,000
Board Members: McEachern, Fatooh, and Trevino

8) APPLICATION 95-1237 through 95-1240
APPLICANT: Markborough California Property Inc.
CURRENT ASSESSMENT $9,200,000 - APPLICANT OPINION:$7,600,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

5F
A77
#1
1/3/97

DOCUMENTS DEPT.
JAN 28 1997
SAN FRANCISCO
PUBLIC LIBRARY

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING**
**ROOM 430, 875 STEVENSON STREET**
**FEBRUARY 3, 1997**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 95-1209
APPLICANT: Estate of S.C. Carraza
CURRENT ASSESSMENT: $695,356 - APPLICANT OPINION: $318,248

2) APPLICATION 95-1218, 95-1219, 95-1220
APPLICANT: Sedway Cooke Associates
CURRENT ASSESSMENT: $1,077,607 - APPLICANT OPINION: $21,000

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 3, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1517
APPLICANT: COMDISCO, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $25,077,195 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1626
APPLICANT: FIRST INTERSTATE BANK OF CALIF.
PARCEL ADDRESS: 1728 OCEAN AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,475,000 - APPLICANT'S OPINION: $2,100,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 95-0082
APPLICANT: TAI F. HO
PARCEL ADDRESS: 1201 VICENTE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $782,082 - APPLICANT'S OPINION: $580,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 3, 1997

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1061
APPLICANT: ROBERT CHANG
PARCEL ADDRESS: 540 OAK PARK DRIVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $390,000 - APPLICANT'S OPINION: $320,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1503
APPLICANT: KNBR INC.
PARCEL ADDRESS: 55 HAWTHORNE ST. #1100
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $245,273 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1504
APPLICANT: KNBR INC.
PARCEL ADDRESS: 55 HAWTHORNE ST. #1100
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $108,431 - APPLICANT'S OPINION: $9,699
TAXABLE YEAR: 92/93
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1505
APPLICANT: KNBR INC.
PARCEL ADDRESS: 55 HAWTHORNE ST. #1100
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $151,797 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 3, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1506
APPLICANT: KNBR INC.
PARCEL ADDRESS: 55 HAWTHORNE ST. #1100
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $185,486 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1568
APPLICANT: WILLIAM SONOMA INC.
PARCEL ADDRESS: 100 NORTH POINT ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $7,475,418 - APPLICANT'S OPINION: $5,750,169
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1625
APPLICANT: EVA C. WONG
PARCEL ADDRESS: 330 2ND AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $503,306 - APPLICANT'S OPINION: $199,200
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1629
APPLICANT: DIGITAL EQUIPMENT CORP.
PARCEL ADDRESS: 455 MARKET ST. #600
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,609,018 - APPLICANT'S OPINION: $2,208,072
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1631
APPLICANT: NORMAN ROSENBLATT
PARCEL ADDRESS: 434 POST ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,438,200 - APPLICANT'S OPINION: $850,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1632
APPLICANT: AMERICAN GENERAL LIFE INSURANCE CO. OF DELAWARE
PARCEL ADDRESS: 1301 EVANS AVE. OF DELAWARE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,354,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, February 3, 1997 at 9:35 a.m.

Present: Lawrence Lee, Elizabeth McQuistion, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The Journal of Proceedings for January 27, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1626 | First Interstate Bank of CA. | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1517 | Comdisco, Inc. | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1632 | American General Life Insurance | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1061 | Robert Chang | Postponed |
| 95-1503 | KNBR Inc. | Denied (no-show) |
| 95-1504 | KNBR Inc. | Denied (no-show) |
| 95-1505 | KNBR Inc. | Denied (no-show) |
| 95-1506 | KNBR Inc. | Denied (no-show) |
| 95-1568 | William Sonoma Inc. | Denied (withdrawn) |
| 95-1625 | Eva C. Wong | Denied (no-show) |
| 95-1629 | Digital Equipment Corp. | Denied (withdrawn) |
| 95-1631 | Norman Roseblatt | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Monday, February 10, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for February 3, 1997 was approved by Board 2 on February 10, 1997 as submitted.**

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.

JAN 23 1997

SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 430, 875 STEVENSON STREET FREBRUARY 4, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 4, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 94-2933
APPLICANT: EQUITABLE LIFE ASSURANCE
PARCEL ADDRESS: 20202 BUSH ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $58,065,349 - APPLICANT'S OPINION: $47,000,000
TAXABLE YEAR: 94/95
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 94-2934
APPLICANT: EQUITABLE LIFE ASSURANCE
PARCEL ADDRESS: 20202 BUSH ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $7,317,123 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 94/95
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 94-3338
APPLICANT: EQUITABLE LIFE ASSURANCE
PARCEL ADDRESS: 1 BUSH STREET
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $105,925 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 4, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 94-3339
APPLICANT: EQUITABLE LIFE INSURANCE
PARCEL ADDRESS: 1 BUSH ST.
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $29,763 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1235
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 590 MARKET ST. Y
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $7,404,502 - APPLICANT'S OPINION: $5,600,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1236
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY
PARCEL ADDRESS: 1 BUSH ST. Y
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $287,160,355 - APPLICANT'S OPINION: $44,400,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 96-0277
APPLICANT: THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 BUSH ST. Y OF THE U.S.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $58,065,349 - APPLICANT'S OPINION: $41,000,000
TAXABLE YEAR: 96/97
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 4, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0278
APPLICANT: THE EUITABLE LIFE ASSURANCE SOCIETY OF THE U.S.
PARCEL ADDRESS: 1 BUSH ST. OF THE U.S.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $7,486,691 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 96/97
Public Comment

1:30 P.M.

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1250
APPLICANT: HOLIDAY INN BV
PARCEL ADDRESS: 480 SUTTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $32,043,486 - APPLICANT'S OPINION: $19,509,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 4, 1997 at 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for the Hearing of January 30, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1250 | Holiday Inn BV | Denied (no-show) |
| 94-2933 | Equitable Life Assurance | Denied (withdrawn) |
| 94-2934 | Equitable Life Assurance | Denied (withdrawn) |
| 94-3338 | Equitable Life Assurance | Denied (withdrawn) |
| 94-3339 | Equitable Life Assurance | Denied (withdrawn) |
| 95-1235 | Equitable Life Assurance | Denied (withdrawn) |
| 95-1236 | Equitable Life Assurance | Denied (withdrawn) |
| 96-0277 | Equitable Life Assurance | Denied (withdrawn) |
| 96-0278 | Equitable Life Assurance | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., adjourned in memory of appraiser Jean Medlar's mother, Lois, to reconvene Thursday, February 6, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for February 4, 1997 was approved by Board 1 on February 7, 1997 as submitted.**

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
JAN 28 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
#1
2/5/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 430, 875 STEVENSON STREET
## FREBRUARY 5, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 5, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1583
APPLICANT: ANA HOTEL
PARCEL ADDRESS: 50 3RD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $71,041,261 - APPLICANT'S OPINION: $21,693,512
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

1/6/97

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING**
**ROOM 430, 875 STEVENSON STREET**
**FREBRUARY 6, 1997**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 6, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1529
APPLICANT: FIVE FREMONT CENTER ASSOCIATES
PARCEL ADDRESS: 50 FREMONT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $131,208,629 - APPLICANT'S OPINION: $100,793,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1530
APPLICANT: FIVE FREMONT CENTER ASSOCIATES
PARCEL ADDRESS: 50 FREMONT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $212,504 - APPLICANT'S OPINION: $163,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1531
APPLICANT: FIVE FREMONT CENTER ASSOCIATES
PARCEL ADDRESS: 50 FREMONT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,264,121 - APPLICANT'S OPINION: $4,044,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 6, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1532
APPLICANT: FIFTY CALIFORNIA STREET ASSOCIATES
PARCEL ADDRESS: 50 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $140,624,876 - APPLICANT'S OPINION: $100,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 6, 1997 at 9:45 a.m.

Present: Alec Lambie, John McGary, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for January 16, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1529 | Five Fremont Center Associate | Postponed to p.m. |
| 95-1530 | Five Fremont Center Associate | Postponed to p.m. |
| 95-1531 | Five Fremont Center Associate | Postponed to p.m. |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1532 | Fifty California Street Associates | Postponed (to 2-7-97) |

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Alec Lambie, John McGary, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1529 | Five Fremont Center Associate | Stipulation Approved |
| 95-1530 | Five Fremont Center Associate | Stipulation Approved |
| 95-1531 | Five Fremont Center Associate | Stipulation Approved |

RECESS

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Friday, February 7, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for February 6, 1997 was approved by Board 1 on February 7, 1997 as submitted.**

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

SF
77
I
7/97

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING**
**ROOM 430, 875 STEVENSON STREET**
**FREBRUARY 7, 1997**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION $550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 7, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1529
APPLICANT: FIVE FREMONT CENTER ASSOCIATES
PARCEL ADDRESS: 50 FREMONT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $131,208,629 - APPLICANT'S OPINION: $100,793,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1530
APPLICANT: FIVE FREMONT CENTER ASSOCIATES
PARCEL ADDRESS: 50 FREMONT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $212,504 - APPLICANT'S OPINION: $163,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1531
APPLICANT: FIVE FREMONT CENTER ASSOCIATES
PARCEL ADDRESS: 50 FREMONT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,264,121 - APPLICANT'S OPINION: $4,044,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 7, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1532
APPLICANT: FIFTY CALIFORNIA STREET ASSOCIATES
PARCEL ADDRESS: 50 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $140,624,876 - APPLICANT'S OPINION: $100,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, February 7, 1997 at 9:50 a.m.

Present: Alec Lambie, John McGary and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for February 4 & 6, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1532 | Fifty California Street Associates | Continued to p.m. |

RECESS

There being no further business, the Board, at the hour of 12:00 p.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Alec Lambie, John McGary, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1532 | Fifty California Street Associates | Stipulation Approved |

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Tuesday, February 11, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for February 7, 1997 was approved by Board 1 on February 11, 1997 a submitted.**

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 31 1997
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET FEBRUARY 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 P.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 94-1755
APPLICANT: Tokyu Corporation
CURRENT ASSESSMENT $80,000,000 - APPLICANT OPINION: $40,000,000
Board Members: Hagopian, Fatooh, and Reese

2) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION:$162,500,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1345
APPLICANT: Chiaphua Holdings, B.V.
CURRENT ASSESSMENT $2,108,982 - APPLICANT OPINION:$550,000
Board Members: Brady, McGary, Fatooh, and Trevino

4 ) APPLICATION 94-1010
APPLICANT: 150 Post Street Inc.
CURRENT ASSESSMENT $20,460,815-APPLICANT OPINION:$15,655,000
Board Members: Hagopian, Fatooh, and Trevino

5) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION:$1,500,000
Board Members: Lambie, Fatooh, and Trevino

6) APPLICATION 95-1518
APPLICANT: Georgiou
CURRENT ASSESSMENT $789,313 - APPLICANT OPINION:$600,000
Board Members: McEachern, Fatooh, and Trevino

7) APPLICATION 95-1577
APPLICANT: Bedford Hotel
CURRENT ASSESSMENT $7,802,506 - APPLICANT OPINION:$7,700,000
Board Members: McEachern, Fatooh, and Trevino

8) APPLICATION 95-1237 through 95-1240
APPLICANT: Markborough California Property Inc..
CURRENT ASSESSMENT $9,200,000 - APPLICANT OPINION:$7,600,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
JAN 31 1997
SAN FRANCISCO
PUBLIC LIBRARY

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING**
**ROOM 430, 875 STEVENSON STREET**
**FEBRUARY 10, 1997**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION 95-1209
APPLICANT: Estate of S.C. Carraza
CURRENT ASSESSMENT: $695,356 - APPLICANT OPINION: $318,248

2) APPLICATION 95-1218, 95-1219, 95-1220
APPLICANT: Sedway Cooke Associates
CURRENT ASSESSMENT: $1,077,607 - APPLICANT OPINION: $21,000

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
JAN 31 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 94-3142
APPLICANT: POLARIS AIRCRAFT LEASING CORP.
PARCEL ADDRESS: 4 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,887,659 - APPLICANT'S OPINION: $700,500
TAXABLE YEAR: 94/95
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0503
APPLICANT: JOHN W. BAKER
PARCEL ADDRESS: 1740 LYON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $418,943 - APPLICANT'S OPINION: $232,335
TAXABLE YEAR: 93/94
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-0644
APPLICANT: NORBERT J. CHARANGHAT
PARCEL ADDRESS: 1006 SADDLEBACK DRIVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $180,000 - APPLICANT'S OPINION: $152,500
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 10, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0938
APPLICANT: JOHNSON WONG
PARCEL ADDRESS: 2975 SAN BRUNO AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $558,628 - APPLICANT'S OPINION: $331,222
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1582
APPLICANT: MARY J. GALBISO
PARCEL ADDRESS: 225 ANDERSON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $183,926 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1637
APPLICANT: WALTER B. KRAUS FAMILY TRUST
PARCEL ADDRESS: 291 10TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,256,593 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1645
APPLICANT: WINTERLAND CONCESSIONS CO. INC.
PARCEL ADDRESS:
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,219,129 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 10, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1646
APPLICANT: SHAMROCK BROADCASTING INC.
PARCEL ADDRESS: 750 BATTERY ST. #200
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,716,934 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1651
APPLICANT: OCTEL NETWORK SERVICES
PARCEL ADDRESS: 274 BRANNAN ST. #107B
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,231,557 - APPLICANT'S OPINION: $1,030,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1670
APPLICANT: SCOTT I. BASSIN
PARCEL ADDRESS: 644 LYON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,106,088 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1671
APPLICANT: J. DAVID GLADSTONE INSTITUTE
PARCEL ADDRESS: 1155 POTRERO AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $342,447 - APPLICANT'S OPINION: $120,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 10, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1672
APPLICANT: J. DAVID GLADSTONE INSTITUTE
PARCEL ADDRESS: 1155 POTRERO AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $782,908 - APPLICANT'S OPINION: $200,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1673
APPLICANT: J. DAVID GLADSTONE INSTITUTE
PARCEL ADDRESS: 1183 POTRERO AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $227,919 - APPLICANT'S OPINION: $100,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1674
APPLICANT: J. DAVID GLADSTONE INSTITUTE
PARCEL ADDRESS: 2628 24TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $433,046 - APPLICANT'S OPINION: $85,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1675
APPLICANT: J. DAVID GLADSTONE INSTITUTE
PARCEL ADDRESS: 1248 UTAH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $203,000 - APPLICANT'S OPINION: $65,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 10, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1676
APPLICANT: J. DAVID GLADSTONE INSTITUTE
PARCEL ADDRESS: 1254 UTAH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $250,000 - APPLICANT'S OPINION: $70,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday February 10, 1997 at 9:30 a.m.

Present: Linda Trevino, Mark Hagopian, and Peter Fatooh

Quorum present

Chairperson: Linda Trevino, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

| No. | Name | Disposition |
|---|---|---|
| 94-1010 | 150 Post Street Inc. | A.V. Lowered (Board) |

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Tuesday, February 11, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for February 10, 1997 was approved by Board 1 on February 12, 1997 as submitted.**

DOCUMENTS DEPT
MAR 19 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Thursday, February 10, 1997 at 9:30 a.m.

Present: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for February 3, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0503 | John W. Baker | A.V. Lowered (Assessor) |
| 95-1637 | Walter b. Kraus Family Trust | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 94-2142 | Polaris Aircraft Leasing Corp | Postponed |
| 95-0644 | Norbert J. Charnghat | Denied (no-show) |
| 95-0938 | Johnson Wong | Denied (withdrawn) |
| 95-1582 | Mary J. Galbiso | Denied (no-show) |

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Hayes Miles, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1645 | Winterland Concessions Co. | Denied (withdrawn) |
| 95-1646 | Shamrock Broadcasting Inc. | Denied (withdrawn) |
| 95-1561 | Octel Network Services | Denied (no-show) |
| 95-1670 | Scott I. Bassin | Denied (withdrawn) |
| 95-1671 | David Gladstone Institute | Denied (withdrawn) |
| 95-1672 | David Gladstone Institute | Denied (withdrawn) |
| 95-1673 | David Gladstone Institute | Denied (withdrawn) |
| 95-1674 | David Gladstone Institute | Denied (withdrawn) |
| 95-1675 | David Gladstone Institute | Denied (withdrawn) |
| 95-1676 | David Gladstone Institute | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 1:45 p.m., recessed to reconvene Monday, February 24, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 10, 1997 was approved by Board 2 on February 24, 1997 as submitted.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
JAN 31
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 91-0050
   APPLICANT: VIACOM CABLEVISION
   PARCEL ADDRESS: VARIOUS
   TOPIC:
   CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
   TAXABLE YEAR: 91/92
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 91-0051
   APPLICANT: VIACOM CABLEVISION
   PARCEL ADDRESS: 2055 FOLSOM AVENUE
   TOPIC:
   CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
   TAXABLE YEAR: 91/92
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 91-0052
   APPLICANT: VIACOM CABLEVISION
   PARCEL ADDRESS: 2075 FOLSOM STREET
   TOPIC:
   CURRENT ASSESSMENT: $193,544 - APPLICANT'S OPINION: $0
   TAXABLE YEAR: 91/92
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0053
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $25,744,314 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC:
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC:
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC:
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
TOPIC:
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC:
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 91-0749
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $23,354,021 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 91-0750
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $21,575,180 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 91-0751
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $22,961,720 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 91-0752
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $21,899,453 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: TWIN PEAKS
TOPIC:
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 92-0132
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2075 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $191,357 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1997

9:30 A.M. (ALL DAY cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC:
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 92-0134
APPLICANT: TELE-VUE SYSTEMS INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
TOPIC:
CURRENT ASSESSMENT: $531,193 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 93-3270
APPLICANT: TELE-VUE SYSTEMS, INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
TOPIC:
CURRENT ASSESSMENT: $663,909 - APPLICANT'S OPINION: $554,299
TAXABLE YEAR: 93/94
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 93-3271
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $52,879,403 - APPLICANT'S OPINION: $30,374,322
TAXABLE YEAR: 93/94
Public Comment

9:30 A.M. (ALL DAY cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 94-2956
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $53,555,043 - APPLICANT'S OPINION: $30,857,287
TAXABLE YEAR: 94/95
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 95-1264
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $60,182,336 - APPLICANT'S OPINION: $29,870,404
TAXABLE YEAR: 95/96
Public Comment

9:30 A.M. (ALL DAY cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96
Public Comment

25) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M.

26) Hearing, discussion, and possible action involving:
APPLICATION 95-1555
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS: STONESTOWN GALLERIA
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $98,701 - APPLICANT'S OPINION: $18,936
TAXABLE YEAR: 95/96
Public Comment

27) Hearing, discussion, and possible action involving:
APPLICATION 95-1556
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS: STONESTOWN GALLERIA
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $69,639,264 - APPLICANT'S OPINION: $67,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1997

9:30 A.M. (cont.)

28) Hearing, discussion, and possible action involving:
APPLICATION 95-1557
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $11,878,696 - APPLICANT'S OPINION: $9,977,740
TAXABLE YEAR: 95/96
Public Comment

29) Hearing, discussion, and possible action involving:
APPLICATION 95-1558
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,332,595 - APPLICANT'S OPINION: $1,826,061
TAXABLE YEAR: 95/96
Public Comment

30) Hearing, discussion, and possible action involving:
APPLICATION 95-1559
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $780,167 - APPLICANT'S OPINION: $147,894
TAXABLE YEAR: 95/96
Public Comment

31) Hearing, discussion, and possible action involving:
APPLICATION 95-1560
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $526,789 - APPLICANT'S OPINION: $495,600
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1997

9:30 A.M. (cont.)

32) Hearing, discussion, and possible action involving:
APPLICATION 95-1561
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $96,858 - APPLICANT'S OPINION: $18,936
TAXABLE YEAR: 95/96
Public Comment

33) Hearing, discussion, and possible action involving:
APPLICATION 95-1562
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $31,839 - APPLICANT'S OPINION: $31,000
TAXABLE YEAR: 95/96
Public Comment

34) Hearing, discussion, and possible action involving:
APPLICATION 95-1563
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $45,425,597 - APPLICANT'S OPINION: $38,700,000
TAXABLE YEAR: 95/96
Public Comment

35) Hearing, discussion, and possible action involving:
APPLICATION 95-1564
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,892,593 - APPLICANT'S OPINION: $3,300,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 11, 1997

9:30 A.M. (cont.)

36) Hearing, discussion, and possible action involving:
APPLICATION 95-1565
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $31,612,575 - APPLICANT'S OPINION: $11,444,400
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
#2
2/11/97

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 11, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for February 7, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 91-0050 | Viacom CableVision | Continued to p.m. |
| 91-0051 | Viacom CableVision | Continued to p.m. |
| 91-0052 | Viacom CableVision | Continued to p.m. |
| 91-0053 | Viacom CableVision | Continued to p.m. |
| 91-0054 | Viacom CableVision | Continued to p.m. |
| 91-0055 | Viacom CableVision | Continued to p.m. |
| 91-0056 | Viacom CableVision | Continued to p.m. |
| 91-0057 | Viacom CableVision | Continued to p.m. |
| 91-0058 | Viacom CableVision | Continued to p.m. |
| 91-0749 | Viacom CableVision | Continued to p.m. |
| 91-0750 | Viacom CableVision | Continued to p.m. |
| 91-0751 | Viacom CableVision | Continued to p.m. |
| 91-0752 | Viacom CableVision | Continued to p.m. |
| 92-0131 | Viacom CableVision | Continued to p.m. |
| 92-0132 | TV Signal Corporation | Continued to p.m. |
| 92-0133 | Viacom CableVision | Continued to p.m. |
| 92-0134 | Tele-Vue System Inc. | Continued to p.m. |
| 93-3270 | Tele-Vue System Inc. | Continued to p.m. |
| 93-3271 | TV Signal Corporation | Continued to p.m. |
| 93-3272 | Viacom CableVision | Continued to p.m. |
| 94-2956 | Viacom CableVision | Continued to p.m. |
| 94-2957 | Viacom CableVision | Continued to p.m. |

| No. | Name | Disposition |
|---|---|---|
| 95-1264 | Viacom CableVision | Continued to p.m. |
| 95-1265 | Viacom CableVision | Continued to p.m. |
| 96-0126 | Viacom CableVision | Continued to p.m. |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1555 | Stonestown Dev. Corp | Postponed |
| 95-1556 | Stonestown Dev. Corp | Postponed |
| 95-1557 | Stonestown Dev. Corp | Postponed |
| 95-1558 | Stonestown Dev. Corp | Postponed |
| 95-1559 | Stonestown Dev. Corp | Postponed |
| 95-1560 | Stonestown Dev. Corp | Postponed |
| 95-1561 | Stonestown Dev. Corp | Postponed |
| 95-1562 | Stonestown Dev. Corp | Postponed |
| 95-1563 | Stonestown Dev. Corp | Postponed |
| 95-1564 | Stonestown Dev. Corp | Postponed |
| 95-1565 | Stonestown Dev. Corp | Postponed |

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 91-0050 | Viacom CableVision | Continued |
| 91-0051 | Viacom CableVision | Continued |
| 91-0052 | Viacom CableVision | Continued |
| 91-0053 | Viacom CableVision | Continued |
| 91-0054 | Viacom CableVision | Continued |
| 91-0055 | Viacom CableVision | Continued |
| 91-0056 | Viacom CableVision | Continued |
| 91-0057 | Viacom CableVision | Continued |
| 91-0058 | Viacom CableVision | Continued |
| 91-0749 | Viacom CableVision | Continued |
| 91-0750 | Viacom CableVision | Continued |
| 91-0751 | Viacom CableVision | Continued |
| 91-0752 | Viacom CableVision | Continued |
| 92-0131 | Viacom CableVision | Continued |
| 92-0132 | TV Signal Corporation | Continued |
| 92-0133 | Viacom CableVision | Continued |
| 92-0134 | Tele-Vue System Inc. | Continued |
| 93-3270 | Tele-Vue System Inc. | Continued |
| 93-3271 | TV Signal Corporation | Continued |
| 93-3272 | Viacom CableVision | Continued |
| 94-2956 | Viacom CableVision | Continued |
| 94-2957 | Viacom CableVision | Continued |
| 95-1264 | Viacom CableVision | Continued |
| 95-1265 | Viacom CableVision | Continued |
| 96-0126 | Viacom CableVision | Continued |

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Wednesday, February 12, 1997 at 9:30 a.m.

John L. Taylor

Clerk

The Journal of Proceedings for February 11, 1997 was approved by Board 1 on February 13, 1997 as submitted.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
JAN 31 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 12, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1081
   APPLICANT: DONALD P. DESHON LIVING TRUST
   PARCEL ADDRESS: 754 POST ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $973,986 - APPLICANT'S OPINION: $780,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1606
   APPLICANT: DEVENDRA PATEL
   PARCEL ADDRESS: 948 MISSION ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,121,643 - APPLICANT'S OPINION: $665,045
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1630
   APPLICANT: CLOCKTOWER LOFTS OWNERS' ASSOCIATION
   PARCEL ADDRESS: BRYANT N
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $657,987 - APPLICANT'S OPINION: $250,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 12, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1638
APPLICANT: FFM 1991 FAMILY TRUST
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $102,427 - APPLICANT'S OPINION: $80,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1639
APPLICANT: FFM 1991 FAMILY TRUST
PARCEL ADDRESS: 920 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $389,909 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1640
APPLICANT: FFM 1991 FAMILY TRUST
PARCEL ADDRESS: 5130 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $595,000 - APPLICANT'S OPINION: $380,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1641
APPLICANT: FFM 1991 FAMILY TRUST
PARCEL ADDRESS: 900 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $574,288 - APPLICANT'S OPINION: $440,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 12, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1642
APPLICANT: FARMERS NEW WORLD LIFE
PARCEL ADDRESS: 300 4TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,400,000 - APPLICANT'S OPINION: $521,149
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1650
APPLICANT: JUDE ENGINEERING INC.
PARCEL ADDRESS: 411 HUNTERS POINT
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $237,594 - APPLICANT'S OPINION: $39,186
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2297
APPLICANT: HOTEL CASA LOMA
PARCEL ADDRESS: 600 FILLMORE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $902,026 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 94/95
Public Comment

1:30 P.M.

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1500
APPLICANT: BAY 509
PARCEL ADDRESS: 130 GEARY
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $24,990,000 - APPLICANT'S OPINION: $19,400,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 12, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1636
APPLICANT: CONCORD INTERNATIONAL LANDS LTD.
PARCEL ADDRESS: 2775 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $6,950,000 - APPLICANT'S OPINION: $4,690,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 18 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
#2
2/12/97

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, February 12, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for February 10, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1638 | FFM 1991 Family Trust | Denied |
| 95-1639 | FFM 1991 Family Trust | Denied |
| 95-1640 | FFM 1991 Family Trust | A.V. Lowered (Board) |
| 95-1641 | FFM 1991 Family Trust | Denied |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1081 | Dondal P Deshon Living Trust | Denied (no-show) |
| 95-1606 | Devendra Patel | Denied (withdrawn) |
| 95-1630 | Clocktower Lofts Owers | Denied (withdrawn) |
| 95-1642 | Farmers New World Life | Denied (withdrawn) |
| 95-1650 | Jude Engineering Inc. | Denied (withdrawn) |
| 95-2297 | Hotel Casa Loma | Postponed |

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1500 | BAY 509 | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1636 | Concord International Lands | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 2:15 p.m., recessed to reconvene Thursday, February 13, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 12, 1997 was approved by Board 1 on February 13, 1997 as submitted.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
JAN 31 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 13, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 93-6384
   APPLICANT: L&B 333 BUSH JOINT VENTURE
   PARCEL ADDRESS: 333 BUSH ST.
   TOPIC:
   CURRENT ASSESSMENT: $5,000 - APPLICANT'S OPINION: $2,500
   TAXABLE YEAR: 93/94
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 93-6385
   APPLICANT: L&B 333 BUSH JOINT VENTURE
   PARCEL ADDRESS: 333 BUSH ST.
   TOPIC:
   CURRENT ASSESSMENT: $2,865,260 - APPLICANT'S OPINION: $1,000,000
   TAXABLE YEAR: 93/94
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 93-6386
   APPLICANT: L & B 333 BUSH JOINT VENTURE
   PARCEL ADDRESS: 333 BUSH ST.
   TOPIC:
   CURRENT ASSESSMENT: $173,400,000 - APPLICANT'S OPINION: $85,000,000
   TAXABLE YEAR: 93/94
   Public Comment

3F

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 13, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 93-6387
APPLICANT: L&B 333 BUSH JOINT VENTURE
PARCEL ADDRESS: 333 BUSH ST.
TOPIC:
CURRENT ASSESSMENT: $357,000 - APPLICANT'S OPINION: $175,000
TAXABLE YEAR: 93/94
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 94-3073
APPLICANT: L & B 333 BUSH JOINT VENTURE
PARCEL ADDRESS: 333 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $176,868,000 - APPLICANT'S OPINION: $133,077,435
TAXABLE YEAR: 94/95
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2052
APPLICANT: L & B 333 BUSH JOINT VENTURE
PARCEL ADDRESS: 333 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $176,868,000 - APPLICANT'S OPINION: $118,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 13, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for February 11, 1997 and February 12, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 93-6384 | L & B 333 Bush Joint Venture | continued to P.M. |
| 93-6385 | L & B 333 Bush Joint Venture | continued to P.M. |
| 93-6386 | L & B 333 Bush Joint Venture | continued to P.M. |
| 93-6387 | L & B 333 Bush Joint Venture | continued to P.M. |
| 94-3073 | L & B 333 Bush Joint Venture | continued to P.M. |
| 95-2052 | L & B 333 Bush Joint Venture | continued to P.M. |

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 93-6384 | L & B 333 Bush Joint Venture | Denied (withdrawn in person) |
| 93-6385 | L & B 333 Bush Joint Venture | Denied (withdrawn in person) |
| *93-6386 | L & B 333 Bush Joint Venture | Stipulation Approved |
| 93-6387 | L & B 333 Bush Joint Venture | Denied (withdrawn in person) |
| *94-3073 | L & B 333 Bush Joint Venture | Stipulation Approved |
| *95-2052 | L & B 333 Bush Joint Venture | Stipulation Approved |

*Mr. Fatooh dissented.

RECESS

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Tuesday, February 18, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 13, 1997 was approved by Board 1 on February 18, 1997 as submitted.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT

JAN 31 1997

SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 14, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1539
APPLICANT: 333 MARKET STREET ASSOCIATES
PARCEL ADDRESS: 333 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $112,123,545 - APPLICANT'S OPINION: $80,000,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
FEB 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 18, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1652
APPLICANT: JAYMONT PROPERTIES INC.
PARCEL ADDRESS: 405 MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $11,500,000 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1663
APPLICANT: DALUM CORP.
PARCEL ADDRESS: 130 BATTERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $9,066,401 - APPLICANT'S OPINION: $2,500,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1669
APPLICANT: HO JO INN
PARCEL ADDRESS: 385 9TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,189,531 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 18, 1997

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0306
APPLICANT: BANK OF THE WEST
PARCEL ADDRESS: 580 GREEN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $550,240 - APPLICANT'S OPINION: $1,822,709
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0488
APPLICANT: W.T.R. PROPERTIES INC.
PARCEL ADDRESS: 301 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $10,108,427 - APPLICANT'S OPINION: $6,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-0489
APPLICANT: RIVER UNITED INC.
PARCEL ADDRESS: 500 SUTTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $7,170,000 - APPLICANT'S OPINION: $6,500,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-0558
APPLICANT: BARBARA APARTMENTS
PARCEL ADDRESS: 580 MCALLISTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,385,025 - APPLICANT'S OPINION: $2,216,880
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 18, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1122
APPLICANT: HUMPHREY HUI
PARCEL ADDRESS: 2514 OCTAVIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,414,037 - APPLICANT'S OPINION: $960,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
#2
2/18/97

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 18, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for February 13, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1663 | Dalum Corp. | Submitted |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1652 | Jaymont Properties Inc. | Postponed |
| 95-1669 | Ho Jo Inn | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0306 | Bank of the West | Stipulation Approved |
| 95-1122 | Humphrey Hui | Submitted |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0488 | W.T.R. Properties Inc. | Denied (no-show) |
| 95-0489 | River United Inc. | Denied (no-show) |
| 95-0558 | Barbara Apartments | Postponed |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Thursday, February 20, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 18, 1997 was approved by Board 1 on February 19, 1997 as submitted.

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
FEB 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 19, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 94-2006
   APPLICANT: STOUFFER STANFORD COURT HOTEL
   PARCEL ADDRESS: 905 CALIFORNIA ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,987,342 - APPLICANT'S OPINION: $1,000,000
   TAXABLE YEAR: 94/95
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 94-2007
   APPLICANT: STOUFFER STANFORD COURT HOTEL
   PARCEL ADDRESS: 905 CALIFORNIA ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $64,260,000 - APPLICANT'S OPINION: $24,000,000
   TAXABLE YEAR: 94/95
   Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
FEB 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 20, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1665
APPLICANT: 101 HARRISON ASSOCIATES
PARCEL ADDRESS: 101 HARRISON
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,151,020 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1666
APPLICANT: EMERALD FUND
PARCEL ADDRESS: 2000 VAN NESS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,900,000 - APPLICANT'S OPINION: $3,800,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1705
APPLICANT: MONTICELLO INN
PARCEL ADDRESS: 119 ELLIS ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,961,093 - APPLICANT'S OPINION: $3,800,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 20, 1997

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1682
APPLICANT: THE ROBERT DOLLAR BLDG. ASSOCIATES
PARCEL ADDRESS: 311 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $22,189,857 - APPLICANT'S OPINION: $9,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1684
APPLICANT: GEARY-MARKET INV. CO. LTD.
PARCEL ADDRESS: 49 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $15,037,339 - APPLICANT'S OPINION: $9,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
#2
2/20/97

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 20, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for February 18, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1665 | 101 Harrison Associates | Denied (withdrawn) |
| 95-1666 | Emerald Fund | Denied (withdrawn) |
| 95-1705 | Monticello Inn | Denied (withdrawn) |
| 95-1247 | Howard M. Freedland | Stipulation Approved |
| 95-2030 | Kwang C. Chao | Stipulation Approved |
| 96-2122 | Maurice C. Duchaine | Postponed |

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1682 | The Robert Dollar Bldg. Associates | Denied (withdrawn) |
| 95-1684 | Geary Market Inv. Co. LTD. | A.V. Lowered (Assessor) |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Friday, February 21, 1997 at 1:30 p.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 20, 1997 was approved by Board 1 on February 21, 1997 as submitted.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
FEB 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
#1
2/21/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 21, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1831
   APPLICANT: GROSVENOR CLIFT ASSOCIATES
   PARCEL ADDRESS: 491 GEARY ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $39,476,144 - APPLICANT'S OPINION: $31,000,000
   TAXABLE YEAR: 95/96
   Public Comment

1:30 P.M.

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1704
   APPLICANT: MALLORCA TRUST
   PARCEL ADDRESS: 20 MALLORCA WAY
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $548,918 - APPLICANT'S OPINION: $379,510
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1827
   APPLICANT: GEORGIA M. HARBOUR
   PARCEL ADDRESS: 425 FILLMORE ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $654,699 - APPLICANT'S OPINION: $550,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 21, 1997

1:30 P.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1829
APPLICANT: SF ARMY STREET PROPERTIES
PARCEL ADDRESS: 1100 26TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $7,879,598 - APPLICANT'S OPINION: $4,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1841
APPLICANT: HOME SAVINGS
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,560,528 - APPLICANT'S OPINION: $2,278,000
TAXABLE YEAR: 95/96
Public Comment

SF
A77
#2
2/21/97

DOCUMENTS DEPT.
MAR 18 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday February 21, 1997 at 1:35 p.m.

Present: Owen Brady, Peter Fatooh, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for February 20, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1831 | Grosvenor Clift Associates | Postponed |
| 95-1704 | Mallorca Trust | Denied (no-show) |
| 95-1827 | Georgia M. Harbour | Denied (withdrawn) |
| 95-1829 | SF Army Street Properties | Denied (withdrawn) |
| 95-1841 | Home Savings | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 1:50 p.m., recessed to reconvene Monday, February 24, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 21, 1997 was approved by Board 1 on February 25, 1997 as submitted.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

SF
A77
#1
2/24/97

DOCUMENTS DEP
FEB 1 9 1997
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET FEBRUARY 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

## *9:30 A.M.* (ALL DAY)

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-1222
APPLICANT: Silcor Inc.
CURRENT ASSESSMENT $2,554,647 - APPLICANT OPINION: $1,500,000
Board Members: Lambie, Fatooh, and Trevino

2) APPLICATION 95-1237 through 95-1240
APPLICANT: Markborough California Property Inc..
CURRENT ASSESSMENT $9,200,000 - APPLICANT OPINION: $7,600,000
Board Members: Lambie, Fatooh, and Trevino

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 94-1981
APPLICANT: MCCUTCHEN DOYLE BROWN & ENERGS
PARCEL ADDRESS: 3 EMBARCADERO CTR., STE. 1
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $13,791,300 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 94/95
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 94-2201
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CENTER #2900
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $9,560,579 - APPLICANT'S OPINION: $3,015,500
TAXABLE YEAR: 94/95
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 94-2553
APPLICANT: FRITZ COMPANIES INC.
PARCEL ADDRESS: 706 MISSION ST. #600
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,704,344 - APPLICANT'S OPINION: $1,920,000
TAXABLE YEAR: 94/95
Public Comment

DOCUMENTS DEPT.
FEB 14 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 24, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 94-2752
APPLICANT: GATX CAPITAL CORPORATION
PARCEL ADDRESS: 4 EMBARCADERO CTR.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $8,508,812 - APPLICANT'S OPINION: $2,100,000
TAXABLE YEAR: 94/95
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 94-2753
APPLICANT: KPMG PEAT MARWICK LLP
PARCEL ADDRESS: 3 EMBARCADERO CTR.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $10,447,856 - APPLICANT'S OPINION: $6,708,856
TAXABLE YEAR: 94/95
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 94-3007
APPLICANT: GRAHAM & JAMES
PARCEL ADDRESS: 1 MARITIME PLAZA
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $4,411,970 - APPLICANT'S OPINION: $1,217,000
TAXABLE YEAR: 94/95
Public Comment

9:30 A.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 94-2774
APPLICANT: SOLZER & HAIL
PARCEL ADDRESS: 515 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,480,500 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 94/95
Public Comment

DOCUMENTS DEPT
FEB 14 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 24, 1997

10:00 A.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 95-0856
APPLICANT: CALVIN Y. LEE
PARCEL ADDRESS: 410 MONTICELLO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $390,000 - APPLICANT'S OPINION: $330,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
FEB
SAN FRAN
PUBLIC

SF
A77
#2
2/24/97

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday February 24, 1997 at 9:35 a.m.

Present: Peter Fatooh and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years, having been taken under submission on an earlier date, were discussed in chambers. The Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1222 | Silcor Inc. (USA) | Denied |
| 95-1237 | Markborough California Prop. | A.V. Lowered (Assessor) |
| 95-1238 | Markborough California Prop. | A.V. Lowered (Assessor) |
| 95-1239 | Markborough California Prop. | A.V. Lowered (Assessor) |
| 95-1240 | Markborough California Prop. | A.V. Lowered (Assessor) |

RECESS

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene Tuesday, February 25, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 24, 1997 was approved by Board 1 on February 25, 1997 as submitted.

DOCUMENTS DEPT
APR 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, February 24, 1997 at 9:30 a.m.

Present: Lawrence Lee, Elizabeth McQuistion, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The Journal of Proceedings for February 10, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 94-1981 | McCutchen, Doyle, Brown, & Energ | Postponed |
| 94-2752 | GATX Capital Corporation | Postponed |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 94-2774 | Solzer and Hail | Denied (withdrawn) |
| 94-2201 | RCM Capital Management | Postponed |
| 94-2553 | Fritz Companies | Denied (withdrawn) |
| 94-2753 | KPMG Peat Marwick LLP | Denied (withdrawn) |
| 94-3007 | Graham & James | Denied (withdrawn0 |
| 95-0856 | Calvin Y. Lee | Stipulation Approved |

The following listed application(s) for change in the assessed valuation of property affecting the Assessment Roll for various years, having been taken under submission on an earlier date, were discussed in chambers. The Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1218 | Sedway Cooke Associates | Denied |
| 95-1219 | Sedway Cooke Associates | Denied |
| 95-1220 | Sedway Cooke Associates | Denied |

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Monday, March 3, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for February 24, 1997 was approved as submitted by Board 2 on March 3, 1997.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 25, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1086
   APPLICANT: MATTHEW P. LEFFEUS
   PARCEL ADDRESS: 565 NATOMA
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $328,301 - APPLICANT'S OPINION: $260,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0880
   APPLICANT: JMB GROUP TRUST IV
   PARCEL ADDRESS: 65 BATTERY ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,648,200 - APPLICANT'S OPINION: $500,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-0881
   APPLICANT: JMB GROUP TRUST IV
   PARCEL ADDRESS: 100 BUSH ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $39,909,509 - APPLICANT'S OPINION: $18,000,000
   TAXABLE YEAR: 95/96
   Public Comment

DOCUMENTS DEPT.
FEB 14 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
FEBRUARY 25, 1997

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1739
APPLICANT: 235 PINE ASSOCIATES
PARCEL ADDRESS: 235 PINE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $34,973,827 - APPLICANT'S OPINION: $29,000,000
TAXABLE YEAR: 95/96
Public Comment

SF
377
2
2/25/97

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 25, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for February 21, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1086 | Matthew P. Leffeus | Submitted |
| 95-0880 | JMB Group Trust IV | Continued |
| 95-0881 | JMB Group Trust IV | Continued |

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1739 | 235 Pine Associates | A.V. Lowered (Assessor) |

RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Thursday, February 27, 1997 at 1:30 p.m.

John L. Taylor
Clerk

The Journal of Proceedings for February 25, 1997 was reviewed by Board 1 on February 27, 1997 and approved as submitted.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 26, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1710
APPLICANT: U.S. POWER SAN FRANCISCO, INC.
PARCEL ADDRESS: MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $170,595,015 - APPLICANT'S OPINION: $124,415,794
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
FEB 1 1997

The minutes for this meeting
are not available.

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 27, 1997

2/27/97 Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 94-1535
APPLICANT: 333 MARKET STREET ASSOCIATES
PARCEL ADDRESS: 333 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $110,800,369 - APPLICANT'S OPINION: $80,000,000
TAXABLE YEAR: 94/95
Public Comment

DOCUMENTS DEPT.
FEB 1 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
77
2
2/27/97

DOCUMENTS DEPT
APR 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 27, 1997 at 9:35 a.m.

Present: Blayne Asher, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for February 25, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| *94-1535 | 333 Market Street Associates | Stipulation Approved |

*Decision pending signature of City Attorney upon stipulation.

RECESS

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene Friday, February 28, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for February 27, 1997 was approved by Board 1 on February 28, 1997 as submitted.**

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
FEBRUARY 28, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

10:00 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1274
APPLICANT: 1050 SANSOME ASSOCIATES
PARCEL ADDRESS: 1050 SANSOME ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $4,211,297 - APPLICANT'S OPINION: $2,705,040
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0307
APPLICANT: D L. BERGER
PARCEL ADDRESS: 1050 SANSOME ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,258,042 - APPLICANT'S OPINION: $2,554,825
TAXABLE YEAR: 96/97
Public Comment

DOCUMENTS
FEB
SAN
PUBLIC

77
2
28/97

DOCUMENTS DEPT.
APR 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, February 28, 1997 at 10:00 a.m.

Present: Alec Lambie, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for February 27, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1274 | 1050 Sansome Associates | Submitted |
| 96-0307 | D L Berger | Submitted |

RECESS

There being no further business, the Board, at the hour of 12:15 p.m., recessed to reconvene Monday, March 3, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for February 28, 1997 was approved as submitted on March 4, 1997 by Board 1.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

AMENDED
FEB 25 1997

SF
A77
#1
3/3/97
Amended

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DE
FEB 27 199
SAN FRANCISCO
PUBLIC LIBRAR

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 400A, 875 STEVENSON STREET
## MARCH 3, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

### *9:30 A.M.* (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPICATION 95-1607
APPLICANT: Turyley Mings
PARCEL ADDRESS: 195 7th St., #406
TOPIC: TAXABLE VALUE including inflationary adjustments exceeds the fair market value.
CURRENT ASSESSMENT: $100, 918 - APPLICANT'S OPINION $63,500
TAXABLE YEAR 95/96
Public Comment

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 94-2750
APPLICANT: SF Hilton Joint Venture
CURRENT ASSESSMENT$209,921,450-APPLICANT OPINION $162,500,000
Board Members: Lambie, Fatooh, and Trevino

2) APPLICATION 95-1122
APPLICANT: Humphrey Hui
CURRENT ASSESSMENT$1,413,337-APPLICANT OPINION $960,000
Board Members: Lambie, Fatooh, and Trevino

3) APPLICATION 95-1663
APPLICANT: Dalum Corporation
CURRENT ASSESSMENT$9,066,401-APPLICANT OPINION $3,490,000
Board Members: Lambie, Fatooh, and Trevino

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT
FEB 26 1997
SAN FRANCISCO
PUBLIC LIBRARY

AMENDED

FEB 25 1997

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING**
**ROOM 430, 875 STEVENSON STREET**
**MARCH 3, 1997**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION: 95-1209
APPLICANT: Estate of S.C. Carraza
CURRENT ASSESSMENT: $695,356 - APPLICANT OPINION: $318,248
Board Members: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
(415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AMENDED

FEB 2 5 1997

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0253
   APPLICANT: UNIVISION TELEVISION GROUP INC.
   PARCEL ADDRESS: 2200 PALOU AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $2,024,412 - APPLICANT'S OPINION: $873,171
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0956
   APPLICANT: GOLDEN AGE INVESTMENT
   PARCEL ADDRESS: 3430 GEARY BLVD
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,465,475 - APPLICANT'S OPINION: $867,694
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1217
   APPLICANT: JOHN YEE
   PARCEL ADDRESS: 22 PUEBLO ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $227,916 - APPLICANT'S OPINION: $193,000
   TAXABLE YEAR: 95/96
   Public Comment

AMENDED

FEB 2 5 1997

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

10:00 A.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0922
APPLICANT: ALAN ORNBAUN
PARCEL ADDRESS: 2147 FOLSOM ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $936,528 - APPLICANT'S OPINION: $555,287
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0924
APPLICANT: JAMES SHEGIAN
PARCEL ADDRESS: 130 GOUGH ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $789,618 - APPLICANT'S OPINION: $468,180
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-0925
APPLICANT: BASSEM SIRHED
PARCEL ADDRESS: 465 CASTRO ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $681,239 - APPLICANT'S OPINION: $403,920
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-0929
APPLICANT: SCOTT BASSIN
PARCEL ADDRESS: 1391 39TH AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $493,990 - APPLICANT'S OPINION: $292,893
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

10:00 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-0930
APPLICANT: SCOTT BASSIN
PARCEL ADDRESS: 396 CAPP ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $441,706 - APPLICANT'S OPINION: $261,897
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-0942
APPLICANT: JACKSON VEREEN STUDIOS, INC.
PARCEL ADDRESS: 570 BRYANT ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $489,560 - APPLICANT'S OPINION: $264,977
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-0943
APPLICANT: SALVADOR YE
PARCEL ADDRESS: 838 ARGUELLO BLVD
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $558,821 - APPLICANT'S OPINION: $331,089
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

11) Hearing, discussion, and possible action involving:
APPLICATION 95-0883
APPLICANT: COACH SPECIALTIES INC.
PARCEL ADDRESS: 601 MARIPOSA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $672,981 - APPLICANT'S OPINION: $374,544
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-0906
APPLICANT: ALFRED GOODWIN
PARCEL ADDRESS: 121 BRODERICK ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $678,989 - APPLICANT'S OPINION: $402,010
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-0907
APPLICANT: RAYMOND GUARAGLIA
PARCEL ADDRESS: 87 DOLORES ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,759,060 - APPLICANT'S OPINION: $1,654,236
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-0908
APPLICANT: DOUGLAS HANKS
PARCEL ADDRESS: 838 PORTRERO AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $472,505 - APPLICANT'S OPINION: $280,159
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-0912
APPLICANT: LESLIE PARTRIDGE
PARCEL ADDRESS: 1245 HAYES ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $454,789 - APPLICANT'S OPINION: $269,334
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-0914
APPLICANT: YAT CHU
PARCEL ADDRESS: 3610 LAWTON ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $482,028 - APPLICANT'S OPINION: $281,539
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-0915
APPLICANT: HORACE GIANNINI
PARCEL ADDRESS: 721 BRYANT ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $698,018 - APPLICANT'S OPINION: $413,870
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-0921
APPLICANT: RICHARD ORGELL
PARCEL ADDRESS: 735 BRYANT ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $966,429 - APPLICANT'S OPINION: $573,016
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-0937
APPLICANT: THOMAS STEEL
PARCEL ADDRESS: 301 PENNSYLVANIA AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $864,967 - APPLICANT'S OPINION: $512,856
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-0945
APPLICANT: THEODORE SIOTOS
PARCEL ADDRESS: 1550 9TH AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,004,075 - APPLICANT'S OPINION: $595,337
TAXABLE YEAR: 95/96
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 95-0951
APPLICANT: MICHAEL CASTLEMAN
PARCEL ADDRESS: 3559 17TH ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $503,775 - APPLICANT'S OPINION: $298,699
TAXABLE YEAR: 95/96
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 95-0954
APPLICANT: THE 1989 MCGOVERN FAMILY
PARCEL ADDRESS: 2175 HARRISON ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $809,118 - APPLICANT'S OPINION: $479,743
TAXABLE YEAR: 95/96
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 95-0957
APPLICANT: GEORGE GEE
PARCEL ADDRESS: 1106 18TH ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $580,751 - APPLICANT'S OPINION: $344,212
TAXABLE YEAR: 95/96
Public Comment

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DE
SF
A77
#1
3/3/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0214
   APPLICANT: FLORENCE Y. FUNG
   PARCEL ADDRESS: 95 LOBOS ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $229,908 - APPLICANT'S OPINION: $180,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0215
   APPLICANT: FLORENCE FUNG
   PARCEL ADDRESS: 1695 MCKINNON AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $185,000 - APPLICANT'S OPINION: $150,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-0216
   APPLICANT: FLORENCE FUNG
   PARCEL ADDRESS: 27 RANDOLPH ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $322,828 - APPLICANT'S OPINION: $270,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0253
APPLICANT: UNIVISION TELEVISION GROUP INC.
PARCEL ADDRESS: 2200 PALOU AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,024,412 - APPLICANT'S OPINION: $873,171
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0956
APPLICANT: GOLDEN AGE INVESTMENT
PARCEL ADDRESS: 3430 GEARY BLVD
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,465,475 - APPLICANT'S OPINION: $867,694
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1217
APPLICANT: JOHN YEE
PARCEL ADDRESS: 22 PUEBLO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $227,916 - APPLICANT'S OPINION: $193,000
TAXABLE YEAR: 95/96
Public Comment

10:00 A.M.

7) Hearing, discussion, and possible action involving:
APPLICATION 95-0922
APPLICANT: ALAN ORNBAUN
PARCEL ADDRESS: 2147 FOLSOM ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $936,528 - APPLICANT'S OPINION: $555,287
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

10:00 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-0924
APPLICANT: JAMES SHEGIAN
PARCEL ADDRESS: 130 GOUGH ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $789,618 - APPLICANT'S OPINION: $468,180
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-0925
APPLICANT: BASSEM SIRHED
PARCEL ADDRESS: 465 CASTRO ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $681,239 - APPLICANT'S OPINION: $403,920
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-0929
APPLICANT: SCOTT BASSIN
PARCEL ADDRESS: 1391 39TH AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $493,990 - APPLICANT'S OPINION: $292,893
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-0930
APPLICANT: SCOTT BASSIN
PARCEL ADDRESS: 396 CAPP ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $441,706 - APPLICANT'S OPINION: $261,897
TAXABLE YEAR: 95/96
Public Comment

10:00 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-0942
APPLICANT: JACKSON VEREEN STUDIOS, INC.
PARCEL ADDRESS: 570 BRYANT ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $489,560 - APPLICANT'S OPINION: $264,977
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-0943
APPLICANT: SALVADOR YE
PARCEL ADDRESS: 838 ARGUELLO BLVD
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $558,821 - APPLICANT'S OPINION: $331,089
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

14) Hearing, discussion, and possible action involving:
APPLICATION 95-0883
APPLICANT: COACH SPECIALTIES INC.
PARCEL ADDRESS: 601 MARIPOSA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $672,981 - APPLICANT'S OPINION: $374,544
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-0906
APPLICANT: ALFRED GOODWIN
PARCEL ADDRESS: 121 BRODERICK ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $678,989 - APPLICANT'S OPINION: $402,010
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-0907
APPLICANT: RAYMOND GUARAGLIA
PARCEL ADDRESS: 87 DOLORES ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,759,060 - APPLICANT'S OPINION: $1,654,236
TAXABLE YEAR: 95/96
Public Comment

17) Hearing, discussion, and possible action involving:
APPLICATION 95-0908
APPLICANT: DOUGLAS HANKS
PARCEL ADDRESS: 838 PORTRERO AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $472,505 - APPLICANT'S OPINION: $280,159
TAXABLE YEAR: 95/96
Public Comment

18) Hearing, discussion, and possible action involving:
APPLICATION 95-0912
APPLICANT: LESLIE PARTRIDGE
PARCEL ADDRESS: 1245 HAYES ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $454,789 - APPLICANT'S OPINION: $269,334
TAXABLE YEAR: 95/96
Public Comment

19) Hearing, discussion, and possible action involving:
APPLICATION 95-0914
APPLICANT: YAT CHU
PARCEL ADDRESS: 3610 LAWTON ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $482,028 - APPLICANT'S OPINION: $281,539
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 95-0915
APPLICANT: HORACE GIANNINI
PARCEL ADDRESS: 721 BRYANT ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $698,018 - APPLICANT'S OPINION: $413,870
TAXABLE YEAR: 95/96
Public Comment

21) Hearing, discussion, and possible action involving:
APPLICATION 95-0921
APPLICANT: RICHARD ORGELL
PARCEL ADDRESS: 735 BRYANT ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $966,429 - APPLICANT'S OPINION: $573,016
TAXABLE YEAR: 95/96
Public Comment

22) Hearing, discussion, and possible action involving:
APPLICATION 95-0937
APPLICANT: THOMAS STEEL
PARCEL ADDRESS: 301 PENNSYLVANIA AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $864,967 - APPLICANT'S OPINION: $512,856
TAXABLE YEAR: 95/96
Public Comment

23) Hearing, discussion, and possible action involving:
APPLICATION 95-0945
APPLICANT: THEODORE SIOTOS
PARCEL ADDRESS: 1550 9TH AVE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,004,075 - APPLICANT'S OPINION: $595,337
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 3, 1997

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 95-0951
APPLICANT: MICHAEL CASTLEMAN
PARCEL ADDRESS: 3559 17TH ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $503,775 - APPLICANT'S OPINION: $298,699
TAXABLE YEAR: 95/96
Public Comment

25) Hearing, discussion, and possible action involving:
APPLICATION 95-0954
APPLICANT: THE 1989 MCGOVERN FAMILY
PARCEL ADDRESS: 2175 HARRISON ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $809,118 - APPLICANT'S OPINION: $479,743
TAXABLE YEAR: 95/96
Public Comment

26) Hearing, discussion, and possible action involving:
APPLICATION 95-0957
APPLICANT: GEORGE GEE
PARCEL ADDRESS: 1106 18TH ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $580,751 - APPLICANT'S OPINION: $344,212
TAXABLE YEAR: 95/96
Public Comment

A77
*2
3/3/97
Bd 1

DOCUMENTS DEPT
APR 11 1997
SAN FRANCISCO

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 3, 997, at 9:30 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1122 | Humphey Hui | A.V. Lowered (Board) |
| *95-1663 | Dalum Corp. | A.V. Lowered (Assessor) |
| 94-2750 | S.F. Hilton Joint Venture | A.V. Lowered (Assessor) |

*Mr. Lambie dissented

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene Tuesday, March 4, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 3, 1997 was approved as submitted on March 4, 1997 by Board 1.**

SF
A77
#2
3/3/97
#2

DOCUMENTS DEPT.
APR 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, March 3, 1997 at 9:35 a.m.

Present: Ronald Chun, Lawrence Lee, and Elizabeth McQuistion

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for February 24, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0942 | Jackson Vereen Studios, Inc | A.V. Lowered (Assessor) |
| 95-0943 | Salvador Ye | A.V. Lowered (Board) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0253 | Univision Television Group | Postponed |
| 95-0956 | Golden Age Investment | Denied (withdrawn) |
| 95-1217 | John Yee | Denied (no-show) |
| 95-0922 | Alan Ornbaun | Denied (withdrawn) |
| 95-0924 | James Shegian | Denied (withdrawn) |
| 95-0925 | Bassem Sirhed | Denied (withdrawn) |
| 95-0929 | Scott Bassin | Denied (withdrawn) |
| 95-0930 | Scott Bassin | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 10:40 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady, Lawrence Lee, and Elizabeth McQuiston

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0883 | Coach Specialties Inc. | A.V. Lowered (Assessor) |
| 95-0907 | Raymond Guaraglia | A.V. Lowered (Assessor) |
| 95-0908 | Douglas Hanks | A.V. Lowered (Assessor) |
| 95-0912 | Leslie Partridge | A.V. Lowered (Board) |
| 95-0914 | Yat Chu | A.V. Lowered (Assessor) |
| 95-0915 | Horace Giannini | A.V. Lowered (Board) |
| 95-0921 | Richard Orgell | A.V. Lowered (Assessor) |
| 95-0945 | Theodore Siotos | A.V. Lowered (Assessor) |
| 95-0954 | The 1989 McGovern Family | A.V. Lowered (Assessor) |
| 95-0957 | George Gee | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0906 | Alfred Goodwin | Denied (withdrawn) |
| 95-0937 | Thomas Steel | Denied (withdrawn) |
| 95-0951 | Michael Castleman | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Monday, March 10, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 3, 1997 was approved as submitted by Board 2 on March 10, 1997.**

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

SF
A77
#1
3/4/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 4, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0008
APPLICANT: FREDERICK I. KLEINMAN
PARCEL ADDRESS: 2040 FRANKLIN ST. STE. 1109
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $331,500 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 94-3159
APPLICANT: JAPANESE TEA GARDEN
PARCEL ADDRESS: JAPANESE TEA GARDEN 09
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,122,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 92/93
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 94-3160
APPLICANT: JAPANESE TEA GARDEN
PARCEL ADDRESS: JAPANESE TEA GARDEN 09
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,122,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 4, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 94-3161
APPLICANT: JAPANESE TEA GARDEN
PARCEL ADDRESS: JAPANESE TEA GARDEN 09
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,164,440 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 94/95
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1938
APPLICANT: LO FREDERICK JAPANESE TEA GARDEN
PARCEL ADDRESS: JAPANESE TEA GARDEN 09
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,190,196 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 94-2820
APPLICANT: 301 HOWARD STREET ASSOCIATES
PARCEL ADDRESS: 301 HOWARD
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $43,360,502 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 94/95
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 94-3046
APPLICANT: MARRIOTT INTERNATIONAL INC.
PARCEL ADDRESS: 777 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $21,501,890 - APPLICANT'S OPINION: $19,217,576
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 4, 1997

1:30 P.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 96-0280
APPLICANT: HOST MARRIOTT CORP.
PARCEL ADDRESS: 777 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $20,005,849 - APPLICANT'S OPINION: $6,000,000
TAXABLE YEAR: 96/97
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 96-0281
APPLICANT: HOST MARRIOTT CORP.
PARCEL ADDRESS: 777 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $815,280 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 96-0282
APPLICANT: HOST MARRIOTT CORP.
PARCEL ADDRESS: 777 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,219,550 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

SF
A77
#1
3/5/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 5, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1685
APPLICANT: MONTGOMERY STREET CORPORATION
PARCEL ADDRESS: 44 MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $6,120,000 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1686
APPLICANT: MONTGOMERY STREET CORPORATION
PARCEL ADDRESS: 44 MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $112,507,711 - APPLICANT'S OPINION: $80,000,000
TAXABLE YEAR: 95/96
Public Comment

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

The minutes for this meeting
are not available.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

SF
A77
#1
3/6/97

DOCUMENTS DEPT.

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 6, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1824
   APPLICANT: YBG ASSOCIATES
   PARCEL ADDRESS: 765 MARKET ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $220,000,000 - APPLICANT'S OPINION: $216,400,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1825
   APPLICANT: YBG ASSOCIATES
   PARCEL ADDRESS: 765 MARKET ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $15,000,000 - APPLICANT'S OPINION: $3,600,000
   TAXABLE YEAR: 95/96
   Public Comment

The minutes for this meeting
are not available.

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DE
FEB 24
SAN FRAN
PUBLIC

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 7, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1824
APPLICANT: YBG ASSOCIATES
PARCEL ADDRESS: 765 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $220,000,000 - APPLICANT'S OPINION: $216,400,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1825
APPLICANT: YBG ASSOCIATES
PARCEL ADDRESS: 765 MARKET ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $15,000,000 - APPLICANT'S OPINION: $3,600,000
TAXABLE YEAR: 95/96
Public Comment

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6761

AMENDED
MAR - 3 1997

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT.
MAR 05 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
977
1
3/7/97

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 400A, 875 STEVENSON STREET
## MARCH 7, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 94-3046
APPLICANT: Marriott International
CURRENT ASSESSMENT$21,501,890-APPLICANT OPINION:$19,217,576
Board Members: Lambie, McGary, and Fatooh

2) APPLICATION 96-0280
APPLICANT: Host Marriott Corp.
CURRENT ASSESSMENT$20,005,849-APPLICANT OPINION:$6,000,000
Board Members: Lambie, McGary, and Fatooh

3) APPLICATION 96-0281
APPLICANT: Host Marriott Corp.
CURRENT ASSESSMENT$815,280-APPLICANT OPINION:$0
Board Members: Lambie, McGary, and Fatooh

4) APPLICATION 96-0282
APPLICANT: Host Marriott Corp.
CURRENT ASSESSMENT$815,280-APPLICANT OPINION:$0
Board Members: Lambie, McGary, and Fatooh

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

AMENDED

MAR - 3 1997

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT
MAR 05 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
#1
3/10/97
Bd #1

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING**
**ROOM 400A, 875 STEVENSON STREET**
**MARCH 10, 1997**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-1274
APPLICANT: 1050 Sansome Associates
CURRENT ASSESSMENT$4,211,297-APPLICANT OPINION:$2,705,040
Board Members: Lambie, Miles, and Trevino

2) APPLICATION 96-0307
APPLICANT: D. L. Berger
CURRENT ASSESSMENT$4,258,042-APPLICANT OPINION:$2,554,825
Board Members: Lambie, Miles, and Trevino

3) APPLICATION 95-1086
APPLICANT: Matthew P. Leffeus
CURRENT ASSESSMENT$1,648,200-APPLICANT OPINION:$500,00
Board Members: Lambie, Fatooh, and Trevino

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

DOCUMENTS DEPT

MAR 05 1997

SAN FRANCISCO
PUBLIC LIBRARY

AMENDED

MAR - 3 1997

SF
477
#1
3/10/97
Bd #2

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
## ROOM 430, 875 STEVENSON STREET
## MARCH 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION: 95-1209
APPLICANT: Estate of S.C. Carraza
CURRENT ASSESSMENT: $695,356 - APPLICANT OPINION: $318,248
Board Members: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AMENDED
MAR - 3 1997

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

DOCUMENTS DEPT
MAR 05 1997
SAN FRANCISCO
PUBLIC LIBRARY

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0309
APPLICANT: WILLIAM D. SPENCER
PARCEL ADDRESS: 3101 3RD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,660,591 - APPLICANT'S OPINION: $1,700,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0310
APPLICANT: WILLIAM D. SPENCER
PARCEL ADDRESS: 1055 MARIN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,000,000 - APPLICANT'S OPINION: $1,800,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-0315
APPLICANT: HARBOR VIEW HOLIDAY INN
PARCEL ADDRESS: 4 EMBARCADERO CTR.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,244,835 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 10, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0941
APPLICANT: OYOUNG KONG
PARCEL ADDRESS: 1261 GROVE ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $467,595 - APPLICANT'S OPINION: $277,034
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1830
APPLICANT: CNN AMERICA, INC.
PARCEL ADDRESS: 50 CALIFORNIA ST. #950
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $542,140 - APPLICANT'S OPINION: $379,498
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1832
APPLICANT: LUCKY FORTUNE SEAFOOD RESTAURANT
PARCEL ADDRESS: 5715 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $115,915 - APPLICANT'S OPINION: $14,500
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1839
APPLICANT: DEVRIES & CO.
PARCEL ADDRESS: 180 HOWARD ST. 4TH FLOOR
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $108,288 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1711
APPLICANT: KIMCO RESTAURANT #6 DC
PARCEL ADDRESS: 4 EMBARCADERO CTR.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,157,643 - APPLICANT'S OPINION: $250,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1843
APPLICANT: CALIFORNIA FEDERAL BANK
PARCEL ADDRESS: 1900 NORIEGA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,372,895 - APPLICANT'S OPINION: $1,060,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1844
APPLICANT: CALIFORNIA FEDERAL BANK
PARCEL ADDRESS: 2895 DIAMOND ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,284,850 - APPLICANT'S OPINION: $633,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1848
APPLICANT: SAN FRANCISCO FRENCH BREAD CO.
PARCEL ADDRESS: 1995 EVANS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $4,132,981 - APPLICANT'S OPINION: $1,950,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

47
SF
A77
#1
3/10/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0309
APPLICANT: WILLIAM D. SPENCER
PARCEL ADDRESS: 3101 3RD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,660,591 - APPLICANT'S OPINION: $1,700,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0310
APPLICANT: WILLIAM D. SPENCER
PARCEL ADDRESS: 1055 MARIN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,000,000 - APPLICANT'S OPINION: $1,800,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-0315
APPLICANT: HARBOR VIEW HOLIDAY INN
PARCEL ADDRESS: 4 EMBARCADERO CTR.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,244,835 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 10, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0941
APPLICANT: OYOUNG KONG
PARCEL ADDRESS: 1261 GROVE ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $467,595 - APPLICANT'S OPINION: $277,034
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1830
APPLICANT: CNN AMERICA, INC.
PARCEL ADDRESS: 50 CALIFORNIA ST. #950
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $542,140 - APPLICANT'S OPINION: $379,498
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1832
APPLICANT: LUCKY FORTUNE SEAFOOD RESTAURANT
PARCEL ADDRESS: 5715 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $115,915 - APPLICANT'S OPINION: $14,500
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1839
APPLICANT: DEVRIES & CO.
PARCEL ADDRESS: 180 HOWARD ST. 4TH FLOOR
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $108,288 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 10, 1997

1:30 P.M.

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1700
APPLICANT: CW HOTEL VENTURE L.P.
PARCEL ADDRESS: 524 SUTTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $12,291,093 - APPLICANT'S OPINION: $8,500,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1711
APPLICANT: KIMCO RESTAURANT #6 DC
PARCEL ADDRESS: 4 EMBARCADERO CTR.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,157,643 - APPLICANT'S OPINION: $250,000
TAXABLE YEAR: 95/96
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1843
APPLICANT: CALIFORNIA FEDERAL BANK
PARCEL ADDRESS: 1900 NORIEGA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,372,895 - APPLICANT'S OPINION: $1,060,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1844
APPLICANT: CALIFORNIA FEDERAL BANK
PARCEL ADDRESS: 2895 DIAMOND ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,284,850 - APPLICANT'S OPINION: $633,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 10, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1848
APPLICANT: SAN FRANCISCO FRENCH BREAD CO.
PARCEL ADDRESS: 1995 EVANS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $4,132,981 - APPLICANT'S OPINION: $1,950,000
TAXABLE YEAR: 95/96
Public Comment

CF
A77
#2
3/10/97

DOCUMENTS DEPT.
APR 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, March 10, 1997 at 9:35 a.m.

Present: Lawrence Lee, Blayne Asher, and Ronald Chun

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for March 3, 1997 was approved as submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1832 | Lucky Fortune Seafood Restaurant | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0309 | William D. Spencer | Denied (withdrawn) |
| 95-0310 | William D. Spencer | Denied (withdrawn) |
| 95-0315 | Harbor View Holiday Inn | Denied (withdrawn) |
| 95-0941 | Oyoung Kong | Denied (withdrawn) |
| 95-1830 | CNN America, Inc. | Denied (no-show) |
| 95-1839 | Devries & Co. | Denied (no-show) |

RECESS

There being no further business, the Board, at the hour of 9:50 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Blayne Asher

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1711 | Kimco Restaurant #6 DC | Denied |
| 95-1848 | San Francisco French Bread Co. | Postponed |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1700 | CW Hotel Venture L.P. | Postponed |
| 95-1843 | California Federal Bank | Denied (withdrawn) |
| 95-1844 | California Federal Bank | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Monday, March 17, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 10, 1997 was approved as submitted by Board 2 on March 17, 1997.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775

Suite #400
875 Stevenson Street
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 11, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 92-0445
   APPLICANT: THREE EMBARCADERO CENTER WEST
   PARCEL ADDRESS: 241 BATTERY STREET
   TOPIC:
   CURRENT ASSESSMENT: $92,905,794 - APPLICANT'S OPINION: $50,000,000
   TAXABLE YEAR: 92/93
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 92-0446
   APPLICANT: THREE EMBARCADERO CENTER WEST
   PARCEL ADDRESS: 435 SACRAMENTO ST.
   TOPIC:
   CURRENT ASSESSMENT: $13,120,510 - APPLICANT'S OPINION: $5,000,000
   TAXABLE YEAR: 92/93
   Public Comment

SF
A77
#2
3/11/97

DOCUMENTS DEPT.
APR 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 11, 1997 at 9:30 a.m.

Present: Peter Fatooh and Robert Reese

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 92-0445 | Three Embarcadero Center West | Stipulation Approved |
| 92-0446 | Three Embarcadero Center West | Stipulation Approved |

RECESS

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Peter Fatooh and Robert Reese

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for March 4, 5, and 10, 1997 was approved as submitted.

The Journal of Proceedings for March 7, 1997 was approved as amended.

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Wednesday, March 12, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 11, 1997 was approved as submitted by Board 1 on March 14, 1997.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.
MAR 05 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 12, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1062
   APPLICANT: MICHAEL A. CHUNG
   PARCEL ADDRESS: 943 MARKET ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,843,482 - APPLICANT'S OPINION: $800,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-2337
   APPLICANT: ESTATE OF ANITA MACK
   PARCEL ADDRESS: 116 TAYLOR ST.
   TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
   CURRENT ASSESSMENT: $207,055 - APPLICANT'S OPINION: $191,790
   TAXABLE YEAR: 88/89
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-2338
   APPLICANT: ESTATE OF ANITA MACK
   PARCEL ADDRESS: 116 TAYLOR ST.
   TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
   CURRENT ASSESSMENT: $211,196 - APPLICANT'S OPINION: $191,790
   TAXABLE YEAR: 89/90
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 12, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2339
APPLICANT: ESTATE OF ANITA MACK
PARCEL ADDRESS: 116 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,420 - APPLICANT'S OPINION: $191,790
TAXABLE YEAR: 90/91
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2340
APPLICANT: ESTATE OF ANITA MACK
PARCEL ADDRESS: 116 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $219,728 - APPLICANT'S OPINION: $191,790
TAXABLE YEAR: 91/92
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2341
APPLICANT: ESTATE OF ANITA MACK
PARCEL ADDRESS: 116 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $224,123 - APPLICANT'S OPINION: $191,790
TAXABLE YEAR: 92/93
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2342
APPLICANT: ESTATE OF ANITA MACK
PARCEL ADDRESS: 116 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $228,606 - APPLICANT'S OPINION: $120,000
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 12, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-2343
APPLICANT: ESTATE OF ANITA MACK
PARCEL ADDRESS: 116 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $233,179 - APPLICANT'S OPINION: $120,000
TAXABLE YEAR: 94/95
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2344
APPLICANT: ESTATE OF ANITA MACK
PARCEL ADDRESS: 116 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $235,936 - APPLICANT'S OPINION: $120,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 95-0168
APPLICANT: BRUCE MACPHEE AND ASSOCIATES
PARCEL ADDRESS: 646 LAGUNA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $308,000 - APPLICANT'S OPINION: $190,000
TAXABLE YEAR: 94/95
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-0169
APPLICANT: BRUCE MACPHEE & ASSOCIATES
PARCEL ADDRESS: 640 LAGUNA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $280,000 - APPLICANT'S OPINION: $190,000
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 12, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1048
APPLICANT: WILLIAM K. BENTON
PARCEL ADDRESS: 1080 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,742,247 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1064
APPLICANT: MAHMOUD A. MAHMOUD
PARCEL ADDRESS: 3570 17TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $447,094 - APPLICANT'S OPINION: $410,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1140
APPLICANT: THE ANDREWS HOTEL
PARCEL ADDRESS: 650 POST ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,748,977 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1627
APPLICANT: CHAN S. YUEN
PARCEL ADDRESS: 1329 COLUMBUS AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,011,502 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 12, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

No Petitions Scheduled

DOCUMENTS DEPT
MAR 05 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
477
#2
3/12/97

DOCUMENTS DEPT.
APR 1 1 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March 12, 1997 at 9:35 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1062 | Michael A. Chung | Stipulaiton Approved |
| 95-2337 | Estate of Anita Mack | Submitted |
| 95-2338 | Estate of Anita Mack | Submitted |
| 95-2339 | Estate of Anita Mack | Submitted |
| 95-2340 | Estate of Anita Mack | Submitted |
| 95-2341 | Estate of Anita Mack | Submitted |
| 95-2342 | Estate of Anita Mack | Submitted |
| 95-2343 | Estate of Anita Mack | Submitted |
| 95-2344 | Estate of Anita Mack | Submitted |

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady, John McGary, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0168 | Bruce MacPhee and Associates | Postponed |
| 95-0169 | Bruce MacPhee and Associates | Postponed |
| 95-1048 | William K Benton | Stipulation Approved |
| 95-1064 | Mahmoud A. Mahmoud | Denied (no-show) |
| 95-1140 | The Andrews Hotel | Stipulation Approved |
| 95-1627 | Chan S. Yuen | Continued |

RECESS

There being no further business, the Board, at the hour of 4:15 p.m., recessed to reconvene Thursday, March 13, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 12, 1997 was approved as submitted by Board 1 on March 14, 1997.**

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DE
MAR 05 1997
SAN FRANCISC
PUBLIC LIBRAR

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 13, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1210
APPLICANT: SAN FRANCISCO HILTON JOINT VENTURE
PARCEL ADDRESS: 1 HILTON SQUARE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $211,803,283 - APPLICANT'S OPINION: $142,000,000
TAXABLE YEAR: 95/96
Public Comment

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 14, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

AMENDED
MAR - 5 1997

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0451
   APPLICANT: EDWARD S. MACK
   PARCEL ADDRESS: 601 VAN NESS AVE
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $287,617 - APPLICANT'S OPINION: $230,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0869
   APPLICANT: GHTE BLDG.
   PARCEL ADDRESS: 2253 UNION ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,011,815 - APPLICANT'S OPINION: $717,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1659
   APPLICANT: AMCO/1990 EMT TRUST
   PARCEL ADDRESS: 47 PAGE ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,143,713 - APPLICANT'S OPINION: $360,000
   TAXABLE YEAR: 95/96
   Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 14, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1660
APPLICANT: AMCO
PARCEL ADDRESS: 620 EDDY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,489,785 - APPLICANT'S OPINION: $650,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1661
APPLICANT: AMCO
PARCEL ADDRESS: 517 GREEN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,340,715 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2168
APPLICANT: AMCO/1990 EMTTR
PARCEL ADDRESS: 53 PAGE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $508,310 - APPLICANT'S OPINION: $360,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2297
APPLICANT: HOTEL CASA LOMA
PARCEL ADDRESS: 600 FILLMORE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $902,026 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 94/95
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 94-3071
APPLICANT: ROBERT PADILLA
PARCEL ADDRESS: 1595 LOMBARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,848,979 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 94/95
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2184
APPLICANT: ROBERT PADILLA
PARCEL ADDRESS: 1595 LOMBARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,878,843 - APPLICANT'S OPINION: $1,556,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1700
APPLICANT: CW HOTEL VENTURE L.P.
PARCEL ADDRESS: 524 SUTTER ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $12,291,093 - APPLICANT'S OPINION: $8,500,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1445
APPLICANT: RODEWAY INN - SAN FRANCISCO
PARCEL ADDRESS: 1450 LOMBARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $7,693,751 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 14, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2357
APPLICANT: SAN FRANCISCO THERMAL
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 07/02/93 is incorrect.
CURRENT ASSESSMENT: $7,800,000 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 93/94
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2358
APPLICANT: SAN FRANCISCO THERMAL
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $7,800,000 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 94/95
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-2359
APPLICANT: SAN FRANCISCO THERMAL
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $7,892,820 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.
MAR 05 1997

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 14, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0451
   APPLICANT: EDWARD S. MACK
   PARCEL ADDRESS: 601 VAN NESS AVE
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $287,617 - APPLICANT'S OPINION: $230,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0869
   APPLICANT: GATE BLDG.
   PARCEL ADDRESS: 2253 UNION ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,011,815 - APPLICANT'S OPINION: $717,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1659
   APPLICANT: AMCO/1990 EMT TRUST
   PARCEL ADDRESS: 47 PAGE ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,143,713 - APPLICANT'S OPINION: $360,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 14, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1660
APPLICANT: AMCO
PARCEL ADDRESS: 620 EDDY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,489,785 - APPLICANT'S OPINION: $650,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1661
APPLICANT: AMCO
PARCEL ADDRESS: 517 GREEN ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,340,715 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2168
APPLICANT: AMCO/1990 EMTTR
PARCEL ADDRESS: 53 PAGE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $508,310 - APPLICANT'S OPINION: $360,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2297
APPLICANT: HOTEL CASA LOMA
PARCEL ADDRESS: 600 FILLMORE ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $902,026 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 94/95
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 14, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 94-3071
APPLICANT: ROBERT PADILLA
PARCEL ADDRESS: 1595 LOMBARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,848,979 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 94/95
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2184
APPLICANT: ROBERT PADILLA
PARCEL ADDRESS: 1595 LOMBARD ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,878,843 - APPLICANT'S OPINION: $1,556,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1445
APPLICANT: RODEWAY INN - SAN FRANCISCO
PARCEL ADDRESS: 1450 LOMBARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $7,693,751 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2357
APPLICANT: SAN FRANCISCO THERMAL
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 07/02/93 is incorrect.
CURRENT ASSESSMENT: $7,800,000 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 93/94
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 14, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2358
APPLICANT: SAN FRANCISCO THERMAL
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $7,800,000 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 94/95
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2359
APPLICANT: SAN FRANCISCO THERMAL
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $7,892,820 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 95/96
Public Comment

SF
77
2
3/14/97

DOCUMENTS DEPT.
APR 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, March 14, 1997 at 9:35 a.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for March 11 & 12, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0451 | Edward S. Mack | A.V. Lowered (Assessor) |
| 95-0869 | GHTE BLDG. | A.V. Lowered (Assessor) |
| 95-2297 | Hotel Casa Loma | Stipulation Approved |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1659 | AMCO | Denied (withdrawn) |
| 95-1660 | AMCO | Denied (no-show) |
| 95-1661 | AMCO | Denied (withdrawn) |
| 95-2168 | AMCO | Denied (withdrawn) |
| 94-3071 | Robert Padilla | Denied (no-show) |
| 95-2184 | Robert Padilla | Denied (no-show) |

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Hayes Miles, John McGary, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1700 | CW Hotel Venture L.P. | A.V. Lowered (Assessor) |
| 95-2357 | San Francisco Thermal | Stipulation Approved |
| 95-2358 | San Francisco Thermal | Stipulation Approved |
| 95-2359 | San Francisco Thermal | Stipulation Approved |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1445 | Rodeway Inn - San Francisco | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Monday, March 17, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 14, 1997 was approved as submitted by Board 1 on March 18 1997.**

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
## ROOM 400A, 875 STEVENSON STREET
## MARCH 17, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-2337 through 95-2344
APPLICANT: Estate of Anita Mack
CURRENT ASSESSMENT$1,775,243-APPLICANT OPINION $
Board Members: Lambie, Fatooh, and Trevino

DOCUMENTS DEPT.
MAR 14 1997
SAN FRANCISCO
PUBLIC LIBRARY

# DISABILITY ACCESS

The Assessment Appeals Board is located on the fourth floor of Furniture Mart Building No. 2. Known as the San Francisco City Hall Annex, the building is located at 875 Stevenson Street between Mission and Market at 10th. Board hearings are held in Room 430 and the Hearing Officer hearings in Room 400A.

The meeting rooms are wheelchair accessible. The closest accessible Bart Station is Civic Center, two blocks from the Annex. Accessible Muni lines serving this location are: #5 Fulton, #21 Hayes, #47 Van Ness, #49 City College and the Muni Metro at 8th and Market (Civic Center Station). For more information about MUNI accessible services, call 923-6142.

There is accessible parking in the vicinity of the San Francisco Furniture Mart at 10th and Stevenson Streets.

When requests are made before the meeting, the following services are available:

For American Sign Language interpreters, use of a reader during a meeting, or sound enhancement systems, contact Victor Young at (415) 554-6778

For large print copy of agenda, contact Victor Young at (415) 554-6778.

The Journal of Proceedings (record of the hearing) is available in alternative formats. Contact Marilyn Cosentino at (415) 554-6777.

In order to assist the City's efforts to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that others may be sensitive to various chemical based products. Please help the City to accommodate these individuals.

A77
#2
3/17/97

DOCUMENTS DEPT.
APR 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 17, 1997, at 9:30 a.m.

Present: Linda Trevino, Alec Lambie, and Peter Fatooh

Quorum present

Chairperson: Linda Trevino, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-2337 | Estate of Anita Mack | Denied |
| 95-2338 | Estate of Anita Mack | Denied |
| 95-2339 | Estate of Anita Mack | Denied |
| 95-2340 | Estate of Anita Mack | Denied |
| 95-2341 | Estate of Anita Mack | Denied |
| 95-2342 | Estate of Anita Mack | Denied |
| 95-2343 | Estate of Anita Mack | Denied |
| 95-2344 | Estate of Anita Mack | Denied |

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene Tuesday March 18, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 17, 1997 was approved as submitted by Board 1 on March 18 1997.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
## ROOM 430, 875 STEVENSON STREET
## MARCH 17, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session during breaks, between hearings, or after calendared hearings have been completed:

1) APPLICATION: 95-1209
APPLICANT: Estate of S.C. Carraza
CURRENT ASSESSMENT: $695,356 - APPLICANT OPINION: $318,248
Board Members: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 17, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0668
APPLICANT: RICHARD J. HOLLOWAY
PARCEL ADDRESS: 335 HAYES ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,237,753 - APPLICANT'S OPINION: $810,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-0856
APPLICANT: CALVIN Y. LEE
PARCEL ADDRESS: 410 MONTICELLO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $390,000 - APPLICANT'S OPINION: $330,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-0926
APPLICANT: DON WONG
PARCEL ADDRESS: 1488 VALENCIA ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $464,619 - APPLICANT'S OPINION: $274,913
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 17, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1180
APPLICANT: DANIEL SULLIVAN
PARCEL ADDRESS: 33 GUERRERO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $637,358 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1643
APPLICANT: JOHN S. FOGGY
PARCEL ADDRESS: 321 VALENCIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,801,733 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1854
APPLICANT: THE GAP
PARCEL ADDRESS: 3491 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $740,120 - APPLICANT'S OPINION: $573,600
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1879
APPLICANT: JET THONGVICHIT
PARCEL ADDRESS: 4248 18TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $701,026 - APPLICANT'S OPINION: $570,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 17, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1902
APPLICANT: JENNIFER LEE
PARCEL ADDRESS: 117 BAYVIEW CIRCLE
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $182,502 - APPLICANT'S OPINION: $135,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1906
APPLICANT: MATAGRANO INC. SAN FRANCISCO
PARCEL ADDRESS: 2225 JERROLD AVE.
TOPIC: PENAL ASSESSMENT: Penal assessment is not jusified.
CURRENT ASSESSMENT: $495,663 - APPLICANT'S OPINION: $0ied.
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1847
APPLICANT: ALEXANDER HAAGEN PROPERTIES
PARCEL ADDRESS: 2675 GEARY BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $15,111,236 - APPLICANT'S OPINION: $3,022,247
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1850
APPLICANT: SURGICAL CARE AFFILIATES, INC.
PARCEL ADDRESS: 450 SUTTER ST. #600
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $2,516,190 - APPLICANT'S OPINION: $775,978
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 17, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1907
APPLICANT: EL CAMINO RESOURCES, LTD.
PARCEL ADDRESS: VARIOUS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,963,438 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1928
APPLICANT: CHEVRON USA INC. (CITCO)
PARCEL ADDRESS: 575 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,932,364 - APPLICANT'S OPINION: $2,395,310
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1929
APPLICANT: CHEVRON INTERNATIONAL OIL CO. INC.
PARCEL ADDRESS: 555 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,062,268 - APPLICANT'S OPINION: $964,674
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 94-3194
APPLICANT: ADT SECURITY SYSTEMS WEST INC.
PARCEL ADDRESS: VARIOUS
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $3,533,192 - APPLICANT'S OPINION: $588,600
TAXABLE YEAR: 92/93
Public Comment

DOCUMENTS DEP
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 17, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1516
APPLICANT: ADT SECURITY SYSTEMS INC.
PARCEL ADDRESS: VARIOUS
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,872,035 - APPLICANT'S OPINION: $615,961
TAXABLE YEAR: 95/96

Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

DOCUMENTS DEPT

MAY 16 1997

SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
#2
3/17/97

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, March 17, 1997 at 9:30 a.m.

Present: Lawrence Lee, Elizabeth McQuistion, and Ronald Chun

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for March 10, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0926 | Don Wong | Stipulation Approved |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0668 | Richard J. Holloway | Denied (withdrawn) |
| 95-1180 | Daniel Sullivan | Postponed |
| 95-1643 | John S. Foggy | Denied (withdrawn) |
| 95-1854 | The Gap | Denied (withdrawn) |
| 95-1879 | Jet Thongvichit | Denied (withdrawn) |
| 95-1902 | Jennifer Lee | Denied (withdrawn) |
| 95-1906 | Mathagrano Inc. SF | Denied (no-show) |

RECESS

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 94-3194 | ADT Security System Inc. | A.V. Lowered (Board) |
| 95-1516 | ADT Security System Inc. | A.V. Lowered (Board) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1847 | Alexander Haagen Properties | Denied (withdrawn) |
| 95-1850 | Surgical Care Affiliates, Inc. | Denied (no-show) |
| 95-1907 | El Camino Resources, LTD. | Denied (withdrawn) |
| 95-1828 | Chevron USA Inc. | Denied (no-show) |
| 95-1929 | Chevron International Oil Co. | Denied (no-show) |

RECESS

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Monday, March 24, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 17, 1997 was approved by Board 2 as submitted on March 24, 1997.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 18, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 93-4231
APPLICANT: MONTGOMERY BUILDING, INC.
PARCEL ADDRESS: 601 MONTGOMERY STREET
TOPIC:
CURRENT ASSESSMENT: $57,183,357 - APPLICANT'S OPINION: $50,000,000
TAXABLE YEAR: 93/94
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
A77
2
3/12/97

DOCUMENTS DEPT.
APR 11 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 18, 1997 at 9:45 a.m.

Present: Peter Fatooh, John McGary, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 93-4231 | Montgomery Building, Inc. | Submitted |

RECESS

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, John McGary, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for March 14 & 17, 1997 was approved as submitted

RECESS

There being no further business, the Board, at the hour of 1:55 p m , recessed to reconvene Friday, March 21, 1997 at 9:30 a m

John L Taylor
Clerk

**The Journal of Proceedings for March 18, 1997 was approved as submitted by Board 1 on March 19, 1997.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 19, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1691
   APPLICANT: POST-MONTGOMERY ASSOCIATES
   PARCEL ADDRESS: TELESIS CENTER & GALLERI
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $121,840,000 - APPLICANT'S OPINION: $2,000,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1692
   APPLICANT: POST-MONTGOMERY ASSOCIATES
   PARCEL ADDRESS: TELESIS CENTER & GALLERI
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,135,000 - APPLICANT'S OPINION: $2,000,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1693
   APPLICANT: POST-MONTGOMERY ASSOCIATES
   PARCEL ADDRESS: TELESIS CENTER & GALLERI
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $2,016,000 - APPLICANT'S OPINION: $2,000,000
   TAXABLE YEAR: 95/96
   Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 19, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1694
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,008,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1695
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,020,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1696
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,192,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1697
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $42,770,000 - APPLICANT'S OPINION: $120,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 19, 1997

9:30 A.M. (ALL DAY cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1698
APPLICANT: POST-MONTGOMERY ASSOCIATES
PARCEL ADDRESS: TELESIS CENTER & GALLERI
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,679,000 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

77
2
1/9/97

DOCUMENTS DEPT.
APR 1 1 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March 19, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for March 18, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1691 | Post-Montgomery Associates | Postponed |
| 95-1692 | Post-Montgomery Associates | Postponed |
| 95-1693 | Post-Montgomery Associates | Postponed |
| 95-1694 | Post-Montgomery Associates | Postponed |
| 95-1695 | Post-Montgomery Associates | Postponed |
| 95-1696 | Post-Montgomery Associates | Postponed |
| 95-1697 | Post-Montgomery Associates | Postponed |
| 95-1698 | Post-Montgomery Associates | Postponed |

RECESS

There being no further business, the Board, at the hour of 10:00 p.m., recessed to reconvene Thursday, March 20, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 19, 1997 was approved as submitted by Board 1 on March 20 1997.**

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.
MAR 18 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 20, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

AMENDED
MAR 14 1997

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0168
   APPLICANT: BRUCE MACPHEE AND ASSOCIATES
   PARCEL ADDRESS: 646 LAGUNA ST.
   TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
   CURRENT ASSESSMENT: $308,000 - APPLICANT'S OPINION: $190,000
   TAXABLE YEAR: 94/95
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0169
   APPLICANT: BRUCE MACPHEE & ASSOCIATES
   PARCEL ADDRESS: 640 LAGUNA ST.
   TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
   CURRENT ASSESSMENT: $280,000 - APPLICANT'S OPINION: $190,000
   TAXABLE YEAR: 94/95
   Public Comment

10:00 A.M.

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-2116
   APPLICANT: EUREKA PROPERTIES INC.
   PARCEL ADDRESS: 570 MARKET ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $2,194,084 - APPLICANT'S OPINION: $1,500,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 20, 1997

10:00 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2148
APPLICANT: JESUS V. ESPINOZA
PARCEL ADDRESS: 1450 GUERRERO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $581,081 - APPLICANT'S OPINION: $331,108
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-2122
APPLICANT: MAURICE C. DUCHAINE
PARCEL ADDRESS: 800 SUTTER ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,807,887 - APPLICANT'S OPINION: $2,900,000
TAXABLE YEAR: 93/94
Public Comment

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1688
APPLICANT: TCEP II PROPERTY JOINT VENTURE
PARCEL ADDRESS: 650 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $79,217,041 - APPLICANT'S OPINION: $40,000,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 20, 1997

10:00 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2148
APPLICANT: JESUS V. ESPINOZA
PARCEL ADDRESS: 1450 GUERRERO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $581,081 - APPLICANT'S OPINION: $331,108
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 96-2122
APPLICANT: MAURICE C. DUCHAINE
PARCEL ADDRESS: 800 SUTTER ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,807,887 - APPLICANT'S OPINION: $2,900,000
TAXABLE YEAR: 93/94
Public Comment

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1688
APPLICANT: TCEP II PROPERTY JOINT VENTURE
PARCEL ADDRESS: 650 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $79,217,041 - APPLICANT'S OPINION: $40,000,000
TAXABLE YEAR: 95/96
Public Comment

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

BF
977
#1
3/20/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 20, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1845
APPLICANT: UNION BANK
PARCEL ADDRESS: 1611 VALLEJO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $627,141 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1846
APPLICANT: UNION BANK
PARCEL ADDRESS: 370 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $39,121,852 - APPLICANT'S OPINION: $21,000,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1688
APPLICANT: TCEP II PROPERTY JOINT VENTURE
PARCEL ADDRESS: 650 CALIFORNIA ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $79,217,041 - APPLICANT'S OPINION: $40,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

77
2
/20/97

DOCUMENTS DEPT
MAY 23 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, March 20, 1997 at 9:40 a.m.

Present: Owen Brady, John McGary, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for March 19, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0168 | Bruce MacPhee and Associates | Denied |
| 95-0169 | Bruce MacPhee and Associates | Denied |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-2116 | Eureka Properties Inc. | Stipulation Denied |
| 95-2148 | Jesus V. Espinoza | Stipulation Approved |
| 96-2122 | Maurice C. Duchaine | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 10:40 a.m., recessed to reconvene Friday, March 21, 1997 at 9:30 a.m.

John L. Taylor
for Clerk

**The Journal of Proceedings for March 20, 1997 was approved by Board 1 as submitted on March 21, 1997.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 21, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 93-4468
   APPLICANT: THE GAP INC.
   PARCEL ADDRESS: 1 HARRISON STREET
   TOPIC:
   CURRENT ASSESSMENT: $17,874,512 - APPLICANT'S OPINION: $11,200,000
   TAXABLE YEAR: 93/94
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 94-3026
   APPLICANT: THE GAP INC.
   PARCEL ADDRESS: 1 HARRISON ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $18,232,002 - APPLICANT'S OPINION: $14,348,500
   TAXABLE YEAR: 94/95
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1849
   APPLICANT: THE GAP INC.
   PARCEL ADDRESS: 1 HARRISON ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $18,449,727 - APPLICANT'S OPINION: $14,348,500
   TAXABLE YEAR: 95/96
   Public Comment

DOCUMENTS DEPT.
MAR 1 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 21, 1997

9:30 A.M. (ALL DAY cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1372
APPLICANT: GAP
PARCEL ADDRESS: 1 HARRISON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $18,654,518 - APPLICANT'S OPINION: $15,327,000
TAXABLE YEAR: 96/97
Public Comment

9:30 A.M.

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0418
APPLICANT: O'BRIEN PROPERTIES
PARCEL ADDRESS: 520 GEARY ST
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,316,651 - APPLICANT'S OPINION: $2,500,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-0661
APPLICANT: 908 VAN NESS
PARCEL ADDRESS: 900 VAN NESS AVE. #P
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,413,000 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1295
APPLICANT: CLAUDE GHIAI-CHAMLOU
PARCEL ADDRESS: 1177 CALIFORNIA ST. #1507
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $380,000 - APPLICANT'S OPINION: $325,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 18 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 21, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1891
APPLICANT: LARRY WASSERMAN
PARCEL ADDRESS: 2958 VAN NESS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $592,592 - APPLICANT'S OPINION: $415,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

DOCUMENTS DEPT.
MAY 16 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
377
#2
3/21/97

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, March 21, 1997 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for March 21, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0418 | O'brien Properties | Submitted |
| 95-1891 | Larry Wasserman | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0661 | 908 Van Ness | Denied (withdrawn) |
| 95-01295 | Claude Ghiai-Chamlou | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 11:20 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Hayes Miles and Linda Trevino

Quorum present

Chairperson: Linda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 93-4468 | The Gap Inc. | Postponed |
| 94-3026 | The Gap Inc. | Postponed |
| 95-1849 | The Gap Inc. | Postponed |
| 96-1372 | The Gap Inc. | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Monday, March 24, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 21, 1997 was approved by Board 1 as submitted on March 25, 1997.**

**ASSESSMENT**
**APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING ROOM 400A, 875 STEVENSON STREET MARCH 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 93-4231
APPLICANT: Montgomery Building, Inc.
CURRENT ASSESSMENT$57,183,357-APPLICANT OPINION:$52,248,286
Board Members: McGary, Fatooh, and Trevino

DOCUMENTS DEPT
MAR 20 1997
SAN FRANCISCO
PUBLIC LIBRARY

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-0238
   APPLICANT: TRULY GEE
   PARCEL ADDRESS: 2100 45TH AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $235,905 - APPLICANT'S OPINION: $195,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-0970
   APPLICANT: DAVID W. PANG
   PARCEL ADDRESS: 10 DEVONSHIRE WAY
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $363,744 - APPLICANT'S OPINION: $272,456
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-1930
   APPLICANT: CHEVRON TECHNOLOGY MARKETING
   PARCEL ADDRESS: 555 MARKET ST.
   TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
   CURRENT ASSESSMENT: $313,822 - APPLICANT'S OPINION: $298,768
   TAXABLE YEAR: 95/96
   Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1931
APPLICANT: CHEVRON SHIPPING CO.
PARCEL ADDRESS: 555 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,727,994 - APPLICANT'S OPINION: $1,472,773
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1932
APPLICANT: CHEVRON REAL ESTATE MANAGEMENT CO.
PARCEL ADDRESS: 225 BUSH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $14,063,356 - APPLICANT'S OPINION: $13,651,806
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1933
APPLICANT: CHEVRON U.S.A. INC.
PARCEL ADDRESS: 225 BUSH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,304,296 - APPLICANT'S OPINION: $3,153,144
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1955
APPLICANT: BANK UNITED
PARCEL ADDRESS: 1488 VAN DYKE AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $104,028 - APPLICANT'S OPINION: $60,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 24, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1931
APPLICANT: CHEVRON SHIPPING CO.
PARCEL ADDRESS: 555 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,727,994 - APPLICANT'S OPINION: $1,472,773
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1932
APPLICANT: CHEVRON REAL ESTATE MANAGEMENT CO.
PARCEL ADDRESS: 225 BUSH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $14,063,356 - APPLICANT'S OPINION: $13,651,806
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-1933
APPLICANT: CHEVRON U.S.A. INC.
PARCEL ADDRESS: 225 BUSH ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,304,296 - APPLICANT'S OPINION: $3,153,144
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1955
APPLICANT: BANK UNITED
PARCEL ADDRESS: 1488 VAN DYKE AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $104,028 - APPLICANT'S OPINION: $60,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 18 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 24, 1997

9:30 A.M. (cont.)

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1956
APPLICANT: BANK UNITED
PARCEL ADDRESS: 1291 EGBERT AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $100,468 - APPLICANT'S OPINION: $90,000
TAXABLE YEAR: 95/96
Public Comment

9) Hearing, discussion, and possible action involving:
APPLICATION 95-2027
APPLICANT: FIRST INTERSTATE BANK OF CA
PARCEL ADDRESS: 3431 CALIFORNIA ST.
TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value is incorrect.
CURRENT ASSESSMENT: $532,224 - APPLICANT'S OPINION: $250,000
TAXABLE YEAR: 92/93
Public Comment

10) Hearing, discussion, and possible action involving:
APPLICATION 95-2029
APPLICANT: TIMOTHY SIMON
PARCEL ADDRESS: 738 EL CAMINO DEL MAR
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,282,999 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 95/96
Public Comment

11) Hearing, discussion, and possible action involving:
APPLICATION 95-2034
APPLICANT: ANNIE'S ATTIC
PARCEL ADDRESS: 4050 19TH AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,547,651 - APPLICANT'S OPINION: $1,005,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 18 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 24, 1997

9:30 A.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2035
APPLICANT: DAVID SCHOENFELD
PARCEL ADDRESS: 4050 19TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,244,808 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

1:30 P.M.

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2039
APPLICANT: VIOLETA H. GALANG
PARCEL ADDRESS: 1201 CAYUGA AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $275,000 - APPLICANT'S OPINION: $245,000
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-2078
APPLICANT: DAVID G. SUCKLE
PARCEL ADDRESS: 300 TOLAND ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,600,000 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-2079
APPLICANT: CHEN TZANG-SHIUN
PARCEL ADDRESS: 3900 GEARY BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,865,829 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

'2

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 24, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1954
APPLICANT: PACIFIC TELESIS GROUP
PARCEL ADDRESS:
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $16,506,145 - APPLICANT'S OPINION: $12,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAR 12 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
377
#2
3/24/97
Board #1

DOCUMENTS DEPT.
MAY 16 1997
SAN FRANCISCO
PUBLIC LIBRARY

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 24, 1997, at 9:30 a.m.

Present: John McGary and Peter Fatooh

Quorum present

Chairperson: Peter Fatooh, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

| No. | Name | Disposition |
|---|---|---|
| 93-4231 | Montgomery Buildings | A.V. Lowered (Assessor) |

RECESS

There being no further business, the Board, at the hour of 10:30 p.m., recessed to reconvene Tuesday, March 25, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 24, 1997 was approved by Board 1 as submitted on March 27, 1997.**

DOCUMENTS DEPT.

MAY 16 1997

SAN FRANCISCO
PUBLIC LIBRARY

CF
77
2
3/24/97
#2

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, March 24, 1997 at 9:35 a.m.

Present: Ronald Chun, Elizabeth McQuistion, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for March 17, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0238 | Truly Gee | A.V. Lowered (Board) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0970 | David Pang | Stipulation Approved |
| 95-1930 | Chevron Technology Marketing | Denied (no-show) |
| 95-1931 | Cheveron Shipping Co. | Denied (no-show) |
| 95-1932 | Cheveron Real Estate Management | Denied (no-show) |
| 95-1955 | Bank United | Denied (withdrawn) |
| 95-1956 | Bank United | Denied (withdrawn) |
| 95-2027 | First Interstate Bank of CA | Denied (withdrawn) |
| 95-2029 | Timothy Simon | Denied (withdrawn) |
| 95-2034 | Annie's Attic | Denied (no-show) |
| 95-2035 | David Schoefeld | Denied (withdrawn) |
| 95-0253 | Univision Television Group | Stipulation Approved |
| 95-2083 | Comimpex Inc. | Stipulation Approved |

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Joanne McEachern, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Elizabeth McQuiston, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-2039 | Violeta H. Galang | A.V. Lowered (Assessor) |
| 95-2079 | Chen Tzang-Shiun | Stipulation Approved |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-2078 | David G. Suckle | Denied (withdrawn) |
| 95-1954 | Pacific Telesis Group | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Monday, March 31, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 24, 1997 was approved by Board 2 as submitted on March 31, 1997.**

RECESS

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Joanne McEachern, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Elizabeth McQuiston, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-2039 | Violeta H. Galang | A.V. Lowered (Assessor) |
| 95-2079 | Chen Tzang-Shiun | Stipulation Approved |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-2078 | David G.Suckle | Denied (withdrawn) |
| 95-1954 | Pacific Telesis Group | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Monday, March 31, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 24, 1997 was approved by Board 2 as submitted on March 31, 1997.**

**ASSESSMENT APPEALS BOARD**
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.
MAR 20 1997
SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 25, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1677
   APPLICANT: WRC PROPERTIES, INC.
   PARCEL ADDRESS: 71 STEVENSON ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $51,419,200 - APPLICANT'S OPINION: $20,000,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-1678
   APPLICANT: WRC PROPERTIES, INC.
   PARCEL ADDRESS: 71 STEVENSON ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $10,392,334 - APPLICANT'S OPINION: $20,000,000
   TAXABLE YEAR: 95/96
   Public Comment

9:30 A.M.

3) Hearing, discussion, and possible action involving:
   APPLICATION 92-0894
   APPLICANT: MARGARET A. O'LEARY
   PARCEL ADDRESS: 380 CHESTNUT STREET
   TOPIC:
   CURRENT ASSESSMENT: $938,400 - APPLICANT'S OPINION: $225,000
   TAXABLE YEAR: 92/93
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 25, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 93-1803
APPLICANT: MARGARET A. O'LEARY
PARCEL ADDRESS: 380 CHESTNUT ST.
TOPIC:
CURRENT ASSESSMENT: $957,168 - APPLICANT'S OPINION: $792,500
TAXABLE YEAR: 93/94
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 94-2103
APPLICANT: MARGARET A. O'LEARY
PARCEL ADDRESS: 380 CHESTNUT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $907,968 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 94/95
Public Comment

A77
#2
3/25/97

DOCUMENTS DEPT.
MAY 16 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 25, 1997 at 9:40 a.m.

Present: Hayes Miles, Alec Lambie, and Linda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for March 21, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 92-0894 | Margaret A. O'Leary | Denied (withdrawn) |
| 93-1803 | Margaret A. O'Leary | Denied (withdrawn) |
| 94-2103 | Margaret A. O'Leary | Denied (withdrawn) |
| 95-1677 | WRC Properties, Inc. | Continued |
| 95-1678 | WRC Properties, Inc. | Continued |

RECESS

There being no further business, the Board, at the hour of 11:45 p.m., recessed to reconvene Wednesday, March 27, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 25, 1997 was approved by Board 1 as submitted on March 27, 1997.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

F
77
1
/26/97

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 26, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-0206
APPLICANT: TOKYU CORPORATION
PARCEL ADDRESS: 500 POST ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $60,000,000 - APPLICANT'S OPINION: $40,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT
MAR 20 1997
SAN FRANCISCO
PUBLIC LIBRARY

The minutes for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.
MAR 20 1997
SAN FRANCISCO
PUBLIC LIBRARY

# AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 27, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Hearing, discussion, and possible action involving:
APPLICATION 95-1869
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $32,203,901 - APPLICANT'S OPINION: $26,000,000
TAXABLE YEAR: 95/96
Public Comment

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1877
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $35,300,000 - APPLICANT'S OPINION: $28,000,000
TAXABLE YEAR: 95/96
Public Comment

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1926
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $57,096,099 - APPLICANT'S OPINION: $46,000,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAY 16 1997
SAN FRANCISCO
PUBLIC LIBRARY

SF
77
2
3/27/97

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, March 27, 1997 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for March 24 and 25, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1869 | Rincon Center | Continued to PM |
| 95-1877 | Rincon Center | Continued to PM |
| 95-1926 | Rincon Center | Continued to PM |

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40p.m.

Present: Peter Fatooh, Hayes Miles, and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1869 | Rincon Center | Continued |
| 95-1877 | Rincon Center | Continued |
| 95-1926 | Rincon Center | Continued |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Monday, March 31, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 27, 1997 was approved by Board 1 as submitted on April 3, 1997.**

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT.
MAR 21 1997
SAN FRANCISCO
PUBLIC LIBRARY

**AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING**
**ROOM 400A, 875 STEVENSON STREET**
**MARCH 31, 1997**

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

***9:30 A.M.*** **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-0418
APPLICANT: Montgomery Building, Inc.
CURRENT ASSESSMENT$3,256,722-APPLICANT OPINION $3,600,000
Board Members: Miles, Fatooh, and Trevino

1) APPLICATION 95-1677 & 95-1678
APPLICANT: WRC Properties
CURRENT ASSESSMENT$61,811,534-APPLICANT OPINION $44,500,000
Board Members: Miles, Fatooh, and Trevino

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DOCUMENTS DEPT

MAR 20 1997

SAN FRANCISCO
PUBLIC LIBRARY

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
MARCH 31, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M.

1) Hearing, discussion, and possible action involving:
   APPLICATION 95-1521
   APPLICANT: ERNEST J. MCNABB
   PARCEL ADDRESS: 1200 9TH AVE.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $437,596 - APPLICANT'S OPINION: $200,000
   TAXABLE YEAR: 95/96
   Public Comment

2) Hearing, discussion, and possible action involving:
   APPLICATION 95-2038
   APPLICANT: ROBERT A. IMHOFF
   PARCEL ADDRESS: 550 15TH ST.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $7,680,440 - APPLICANT'S OPINION: $4,250,000
   TAXABLE YEAR: 95/96
   Public Comment

3) Hearing, discussion, and possible action involving:
   APPLICATION 95-2083
   APPLICANT: COMIMPEX INC.
   PARCEL ADDRESS: 405 ARGUELLO BLVD.
   TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
   CURRENT ASSESSMENT: $1,210,746 - APPLICANT'S OPINION: $800,000
   TAXABLE YEAR: 95/96
   Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 31, 1997

9:30 A.M. (cont.)

4) Hearing, discussion, and possible action involving:
APPLICATION 95-2085
APPLICANT: MONICA HUJAZI
PARCEL ADDRESS: 994 GUERRERO ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,285,255 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96
Public Comment

5) Hearing, discussion, and possible action involving:
APPLICATION 95-2091
APPLICANT: LAU HOCK FEN INVESTMENT (USA)
PARCEL ADDRESS: 4300 GEARY BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,150,000 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

6) Hearing, discussion, and possible action involving:
APPLICATION 95-2115
APPLICANT: SIRIUS INVESTMENT CORP.
PARCEL ADDRESS: 2540 NEWHALL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,697,803 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 95/96
Public Comment

7) Hearing, discussion, and possible action involving:
APPLICATION 95-2122
APPLICANT: CHAN FAMILY TRUST
PARCEL ADDRESS: 6101 GEARY BLVD.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $647,220 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 31, 1997

1:30 P.M. (cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 95-2172
APPLICANT: PADWAY & PADWAY, APC
PARCEL ADDRESS: 120 MONTGOMERY ST. #2500
TOPIC: NO REASSESSABLE EVENT: No change in ownership or new construction.
CURRENT ASSESSMENT: $25,000 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 95/96
Public Comment

13) Hearing, discussion, and possible action involving:
APPLICATION 95-2175
APPLICANT: CENTRAL RAM INC.
PARCEL ADDRESS: 2301 MISSION ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $393,401 - APPLICANT'S OPINION: $98,350
TAXABLE YEAR: 95/96
Public Comment

14) Hearing, discussion, and possible action involving:
APPLICATION 95-2176
APPLICANT: MICHAEL BROWN
PARCEL ADDRESS: 271 HARTFORD
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $365,004 - APPLICANT'S OPINION: $248,000
TAXABLE YEAR: 95/96
Public Comment

15) Hearing, discussion, and possible action involving:
APPLICATION 95-2181
APPLICANT: MOSKOVITZ PROPERTIES
PARCEL ADDRESS: 2660 HARRISON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $697,436 - APPLICANT'S OPINION: $296,000
TAXABLE YEAR: 95/96
Public Comment

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
MARCH 31, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 95-2185
APPLICANT: DON A. CHAN
PARCEL ADDRESS: 500 SELBY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $2,930,906 - APPLICANT'S OPINION: $1,240,000
TAXABLE YEAR: 95/96
Public Comment

DOCUMENTS DEPT.
MAY 16 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 31, 1997, at 9:30 a.m.

Present: Linda Trevino, Alec Lambie, and Hayes Miles

Quorum present

Chairperson: Alec Lambie, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-0418 | Coyne Thomas | Denied |
| 95-1677 | WRC Properties | Continued |
| 95-1678 | WRC Properties | Continued |

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Tuesday, April 1, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 31, 1997 was approved by Board 1 as submitted on April 3, 1997.**

DOCUMENTS DEPT
MAY 23 1997
SAN FRANCISCO
PUBLIC LIBRARY

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, March 31, 1997 at 9:30 a.m.

Present: Ronald Chun, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for March 24, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1521 | Ernest J. McNabb | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-2038 | Robert A. Imhoff | Postponed |
| 95-2085 | Monica Hujazi | Postponed |
| 95-2091 | Lau Hock Fen Investment | Denied (withdrawn) |
| 95-2115 | Sirus Investment Corp. | Postponed |
| 95-2122 | Chan Family Trust | Denied (withdrawn) |
| 95-2134 | Lane Bryant Inc. | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 9:40 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Elizabeth McQuiston, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

| No. | Name | Disposition |
|---|---|---|
| 95-1261 | Jennifer Harris | A.V. Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

| No. | Name | Disposition |
|---|---|---|
| 95-2150 | Potrero Center | Denied (no-show) |
| 95-2160 | Safeway, Inc | Denied (withdrawn) |
| 95-2172 | Padway & Padway | Denied (no-show) |
| 95-2175 | Central Ram Inc. | Denied (withdrawn) |
| 95-2176 | Michael Brown | Denied (withdrawn) |
| 95-2181 | Moskovitz Properties | Denied (withdrawn) |
| 95-2185 | Don A. Chan | Denied (withdrawn) |

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Monday, April 7, 1997 at 9:30 a.m.

John L. Taylor
Clerk

**The Journal of Proceedings for March 31, 1997 was approved as submitted by Board 2 on April 14, 1997.**